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FOR THE

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1886-'87.

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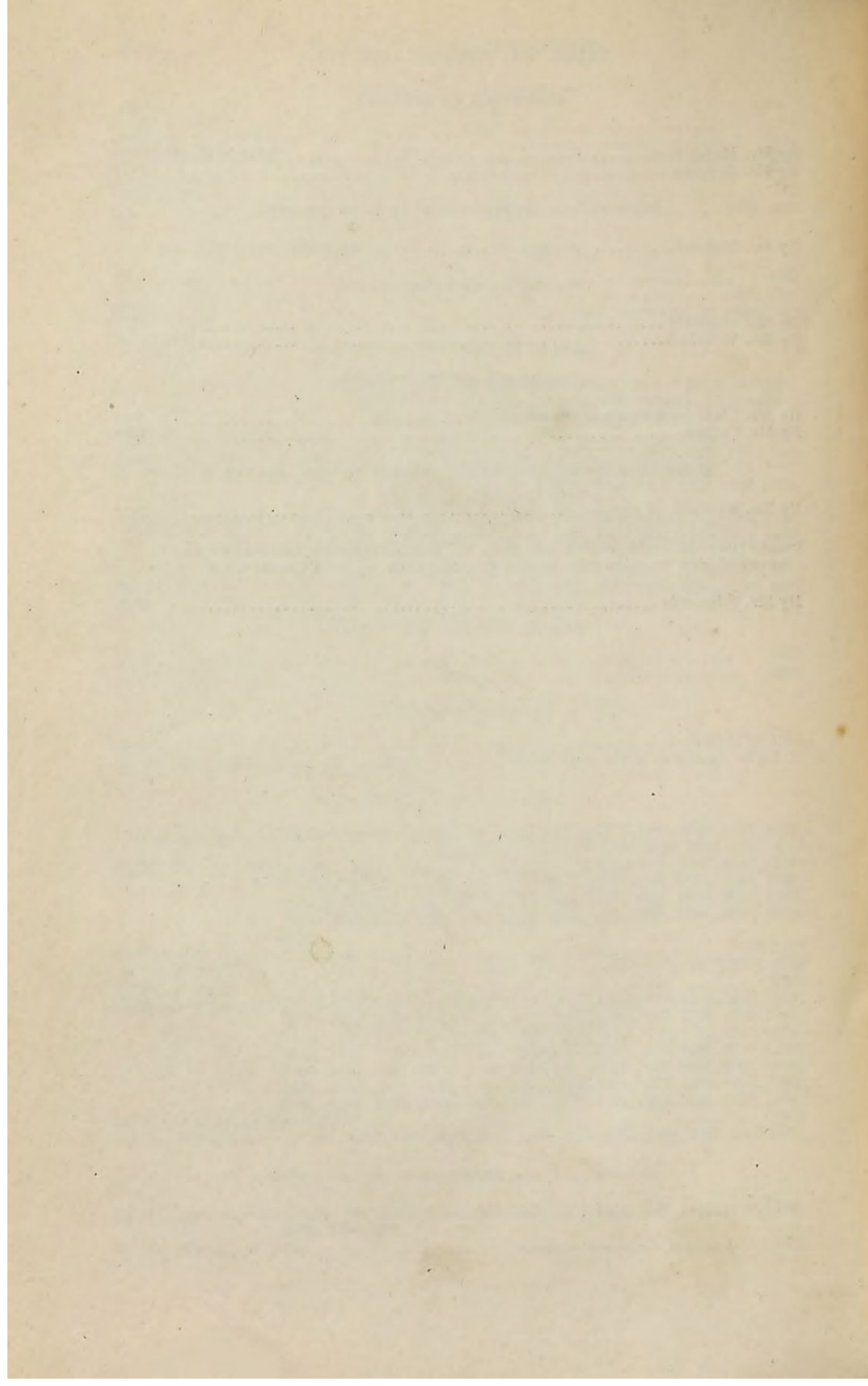
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COMMITTEE OF CONFERENCE ON BILL TO AUTHORIZE THE PRESIDENT TO
PROTECT AND DEFEND THE RIGHTS OF AMERICAN FISHING VESSELS, ETC.

By Mr. Edmunds	1981
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IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. JONES, of Arkansas, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill H. R. 3877.]

The Committee on Claims, to whom was referred the bill (H. R. 3877) to authorize the Secretary of the Treasury to settle and pay the claim of the State of Florida, on account of expenditures made in suppressing Indian hostilities, and for other purposes, make the following report:

This bill passed the House of Representatives at this session (January 27, 1887,) and is as follows:

[Forty-ninth Congress, second session. H. R. 3877.]

An act to authorize the Secretary of the Treasury to settle and pay the claim of the State of Florida on account of expenditures made in suppressing Indian hostilities, and for other purposes.

Whereas under the joint resolution of Congress approved March third, eighteen hundred and eighty-one, directing the Secretary of War to investigate the claim of the State of Florida against the United States for the suppression of Indian hostilities between the years eighteen hundred and fifty-five and eighteen hundred and sixty, the said Secretary of War did investigate said claim, and ascertained the amount due to the said State to be two hundred and twenty-four thousand six hundred and forty-eight dollars and nine cents, as returned to Congress in the letter of the Secretary of War dated May twenty-second, eighteen hundred and eighty-two, in Executive Document Number Two Hundred and Three; and

Whereas there were certain items in said State claim which the Judge-Advocate of the United States Army deemed best to "be passed upon by the accounting officers of the Treasury, under proper equitable rules provided by legislation in that behalf;" and

Whereas there is now held by the Treasury of the United States, in trust for the Indian trust-fund, certain bonds of the State of Florida aggregating the sum of one hundred and thirty-two thousand dollars; and

Whereas there has been credited upon the account of said bonds of the State of Florida certain moneys due said State under the act approved March third, eighteen hundred and forty-five, entitled "An act supplemental to the act for the admission of Florida and Iowa into the Union, and for other purposes;" and

Whereas certain other moneys are due said State under the act approved March second, eighteen hundred and fifty-five, entitled "An act for the relief of purchasers of swamp and overflowed lands:" Therefore,

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury be, and he is hereby, authorized and directed to settle and adjust the claim of the said State of Florida, as found and reported in said letter of the Secretary of War dated March twenty-second, eighteen hundred and eighty-two, and under the acts above cited, and to pay to the said State such sum of money as he may find to be due the said State under the aforesaid letter and acts; and in making such settlement he shall retain the whole,

or so much thereof as may be necessary, of said allowance or settlement, and apply the same to the payment of the principal and interest, or either, of said bonds of the State of Florida held as aforesaid, or to the reimbursement of the United States of moneys advanced by the United States on account of interest due on such bonds, and shall demand of said State, and allow to it, upon said claim or claims, for the purpose of such settlement, the rate of interest stipulated in said bonds.

SEC. 2. That the Secretary of the Treasury shall allow said State to file such further evidence as the State may have to establish the right of the State to demand of the United States the payment of the items of said claim disallowed or suspended by the Secretary of War in the said report of the Judge-Advocate of the United States Army, and to include in such evidence all other payments made by said State for services, and shall adjust and settle the claim of the State therefor, and shall pay such sum as may be ascertained to be due the State thereon. And there is hereby appropriated, out of any money in the Treasury of the United States not otherwise appropriated, a sum sufficient to enable the Secretary of the Treasury to carry out the provisions of this act: *Provided*, That the balance remaining due of the direct tax apportioned to the State of Florida by the direct-tax act of August fifth, eighteen hundred and sixty-one, be held and treated as a proper set-off against the claims of the State of Florida in the adjustment herein required, unless Congress shall otherwise provide by general law, releasing all claims for said direct tax or refunding all payments of such tax heretofore paid.

SEC. 3. That this act shall take effect immediately upon its passage.

In the preamble as well as in the bill it seems to be assumed that the Government of the United States is unquestionably indebted to Florida in the principal sum of \$224,648.09, and in the debate upon this bill during this Congress it was said in the House of Representatives that—

One fact was ascertained beyond doubt by the investigation made by the Secretary of War, that the General Government is indebted to the State in the sum of at least \$224,648.09.

The resolution of March 3, 1881, under which the Secretary of War acted and from which he derived all the authority he had in the investigation referred to in the bill and in the debate, is as follows :

That the Secretary of War be, and he is hereby, authorized and directed to investigate, ascertain, and report to Congress, as soon as practicable, the amount of the claims of the State of Florida, for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860. In making such investigation the said Secretary is directed to receive and consider such testimony as he may deem necessary or proper for or against claims, including the muster-rolls of the State troops, and such other official data as may be on file in the War Department.

In submitting his report to Congress the said Secretary shall not include any payments or allowances made by the State in excess of the amounts allowed by law at the time in behalf of troops regularly in the service of the United States. (21 Stat., 520.)

The language of the resolution confers upon the Secretary of War authority to investigate, ascertain, and report to Congress the amount of the *claim* of the State of Florida. This he did in House Ex. Doc. 203, first session Forty-seventh Congress, hereto attached, but he did not attempt to determine any question of the liability of the Government of the United States to Florida, as in fact he had no right to do.

If the language of the resolution above quoted was ambiguous in any degree, the debate had upon it when it was adopted would show the intention of Congress in passing it. Mr. Maxey, a member of the committee reporting the resolution, said :

It will be observed that in the original resolution the Secretary of the Treasury was directed "to examine, adjust, and settle the military claims of the State of Florida on account of Indian hostilities, and to allow, according to Army Regulations, such expenditures as were made in good faith prior to the year 1861, &c."

* * * * *

Thus not only was the Secretary of the Treasury directed to adjust and settle this question of the claim of the State of Florida, but upon that adjustment and settlement, according to his discretion, to pay the amount found due.

The Military Committee did not believe this to be the correct method. * * *
We proposed the substitute which has been read. That substitute provides, &c.

After reciting the resolution as quoted above, he continued:

Thus all that the Secretary of War has to do under the substitute is to audit and adjust this claim of the State of Florida, and when he has adjusted this claim of the State of Florida he presents his report thereon to Congress. It is then for Congress to determine in its own wisdom whether or not the claim of the State of Florida is a valid, subsisting, and just claim.

From this it appears that two questions are now raised by this bill: (1) Shall the General Government pay Florida the amount of her account, \$224,648.09? And, if so (2), shall the Government pay interest thereon at the rate of 7 per cent. per annum from 1856 to 1887?

The facts in the case are very briefly stated as follows:

There were "military operations" between the United States on one side and 98 hostile Indians on the other, beginning in December, 1855, and running through 1856 and 1857. The operations were in South Florida, embracing a large tract of country. During these operations the United States Government had troops engaged therein, as follows: In 1855, an average of 840 regular troops; in 1856, for first nine months, 866 regular troops and 321 volunteers; from October, 1856, to September 1, 1857, 1,756 regulars and 1,164 volunteers.

The first act of hostilities was an attack by 25 to 50 Indians upon Lieutenant Hartsuff and 10 men in December, 1855, in which the lieutenant and 3 men were wounded; 4 men were killed and 3 escaped.

On January 7, 1856, the Secretary of War authorized the enlistment of five companies of volunteers, and under the order four companies were enlisted—two on February 18, one on March 1, and one on March 10, 1856—and from that time to May, 1858, there were always four or five companies of volunteer troops in the service and pay of the Government, besides the regular troops.

At the time of the enlistment by the Government in February and March, 1856, of these companies, the governor of Florida tendered other companies to the Secretary of War, which he declined.

Speaking of this the governor, in his message to the legislature on November 12, 1856, says:

He [the Secretary of War] declined, however, to receive more than five companies, three of mounted men and two of infantry, the latter of which I could only procure to the extent of one detachment.

The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements.

I therefore determined to retain in the service of the State the companies of Captains F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abram Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about 400 men.

The governor sets out his authority for his action in this matter, as well as a report of the conduct of these troops in the message above referred to, as follows:

On the 12th day of January, 1853, the general assembly passed an act entitled "An act to provide for the final removal of the Indians from this State, and for other purposes." The first section of that act makes it unlawful for any Indian to remain in the State. The second section requires the governor to raise a brigade.

The fifth section provides that the governor shall tender said brigade to the Federal Government for the removal of the Indians.

The sixth section makes it the duty of the governor, in the event of the Federal Government refusing to accept the services of said brigade, forthwith to secure the frontier settlers and employ the brigade in capturing the Indians, &c. The seventh

and ninth sections provide for meeting the expenses of the force. The eleventh section provides that when the Indians commence actual hostilities, the governor shall carry this act into execution.

After thus citing the law, the message continues:

In obedience to the requirements of the act, I attempted, on my inauguration, to raise the brigade. The mounted regiment was readily procured and organized, but the infantry regiment I found it impracticable to recruit. In December last the contingency occurred upon the happening of which the executive was required to carry the law into execution. The Indians commenced actual hostilities by attacking a detachment of United States troops commanded by Lieutenant Hartsuff. This attack was entirely unexpected, and found our frontier population in an unprotected condition. The officer in command of the United States forces was not able to give promptly the protection required for such a line of frontier, and the citizens naturally and properly called upon the State government to protect them in the enjoyment of their lives and property. Before, however, the decision of the executive could be obtained, many men from the counties of Manatee, Hillsborough, and Hernando, moved by patriotic impulses, had organized themselves into companies, elected officers, armed, equipped, and rationed themselves, and had marched to the frontier. These companies I promptly recognized as in the service of the State, and instructed them to give efficient protection to the frontier population, and prevent, if possible, the breaking up and abandonment of the settlements. I immediately tendered to the Secretary of War such portion of the brigade as had been raised, and offered to raise the balance at the earliest practicable period. He declined, however, to receive more than five companies, three of mounted men and two of infantry, the latter of which I could only procure to the extent of one detachment.

The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements.

I therefore determined to retain in the service of the State the companies of Capts. F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abner Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about 400 men. These troops have been employed partly on the frontier and partly in the Indian country. Detachments have, on three several occasions, overtaken and fought the enemy, once recovering a large amount of property (of which they had robbed one of our best citizens), and killing, as was supposed, from four to seven Indians.

This was effected under Lieut. John Addison, without loss. The other two engagements were by small detachments from the companies of Capts. F. M. Durrance, L. G. Lesley, and W. B. Hooker, and were the most gallantly contested actions that have probably ever occurred in Florida. The Indians, having the advantage in point of numbers, appeared determined to destroy their pursuers, and such was the desperation with which they fought that one contest was decided by a resort to pocket-knives, in which an Indian was killed by having his throat cut. In these three engagements it is supposed that over 20 Indians were killed and a number wounded, and so thoroughly were they chastised that, although more than five months have elapsed, they have not, as I have been advised, ventured an engagement or even an attack upon the frontiers. In these last two engagements we lost, in killed, Lieutenants Carleton, Whiddon, and William Parker, some of the most gallant spirits of our little army; and while all did their duty nobly, and are entitled to the gratitude of the whole State, the memories of those who perished should be embalmed in every heart.

For a more detailed account of these gallant actions, I respectfully refer to the report of Capt. F. M. Durrance, herewith communicated. (See annexed Exhibit No. 4.)

Colonel Monroe, the officer in command in Florida, reporting to the Adjutant-General, July 6, 1856, says of the volunteers in the service of the United States:

The mounted volunteers now in service have been drawn from the frontier, many of whom have families, and the protection which it has been found necessary to give them has seriously affected the efficiency and usefulness of these companies for this particular service.

Numerous points on the frontier at which a large number of families have been collected, the necessity of protecting them and the immediate interest of the volunteers in the families, as well as the locality in which they were necessarily stationed, their domestic obligations and personal interests, have in a great measure led them to attend to their own affairs at the expense of the public, thus interfering greatly with their usefulness and efficiency in the operations of the campaign.

In a report upon a claim by the State of New York for military expenses incurred Mr. Dolph, from the Committee on Claims, in Report 1438, of second session Forty-eighth Congress, set out the principles upon which these claims are based, and upon which all have been paid which the Government recognized as binding, as follows:

The principles upon which the States have preferred claims against the General Government for expenses incurred by them in repelling invasion and in suppressing Indian hostilities are predicated upon the fourth section of the fourth article of the Constitution of the United States, which provides that—

“The United States shall guarantee to every State in the Union a republican form of government, and shall protect each of them against invasion, and on application of the legislature, or of the executive (when the legislature cannot be convened) against domestic violence.”

And upon the latter part of the tenth section of the first article of the Constitution, which is as follows:

“No State shall, without the consent of Congress, lay any duty on tonnage, equip troops or ships of war in time of peace, enter into any agreement or compact with another State or with a foreign power, or engage in war, unless actually invaded or in such imminent danger as will not admit of delay.”

There is a long, and we believe an unbroken, line of precedents for the payment of claims of the States and Territories preferred under these provisions of the Constitution for expenses incurred by them on account of volunteers and State militia called out for their protection in cases of invasion, or threatened invasion, and Indian hostilities, where the emergency was such as to require action before the United States could or did take effective measures for their protection.

In the report from which this quotation is made it is believed that every claim of this character ever paid by the Government of the United States was examined, and this committee feel safe in saying that in no case ever recognized by the United States Government was the expense incurred otherwise than “when the emergency was such as to require action before the United States could or did take effective measures for their protection,” and certainly in no case where the State authorities chose to keep in service troops that the National Government had distinctly declined.

Considering the number of the enemy and the number of troops in the Government service, there certainly was no such *emergency* as required the governor of Florida to call the State troops into the field, and under no other circumstances is the State entitled to pay for them.

This claim against the Government does not seem to have been much thought of in Florida at the time. In 1856 the Government appropriated \$240,000 to pay Florida troops. In the spring of 1857 \$92,000 was paid to Florida on account of Indian hostilities. She filed two accounts against the Government in 1857, and this is not mentioned, and when in 1859 the governor suggested that it was the debt of the Government and asked the legislature to instruct their delegation in Congress to take action in the matter a resolution to that effect was introduced, but no notice was taken of it, not even a vote had on it, and this, too, in the very year in which the Government appropriated \$413,000 to pay Florida troops.

In fact, when the Secretary of War began the investigation under the resolution of 1882, he had to send to Florida to get up the data upon which this claim is now based, as appears by the following:

WAR DEPARTMENT,
Washington City, March 24, 1882.

SIR: I have the honor to request to be furnished with a transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing agent of the State of Florida, under date of November 30, 1859, exhibiting expenditures made in settlement of militia claims for service in the year 1856, and also transcripts, under seal of

the State, of any other financial exhibits to be found on the records of the State showing the amounts expended by the State for expenses incurred in suppressing Indian hostilities in Florida between the 1st day of December, 1855, and the 1st day of January, 1860.

This evidence is required to enable this Department to properly comply with the provisions of the joint resolution approved March 3, 1881, directing an investigation as to the amount and character of the disbursements referred to.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

Hon. WILLIAM D. BLOXHAM,
Governor of the State of Florida, Tallahassee, Fla.

It seems that in 1859 payment was asked of Congress, and a report was made by the Secretary of War, John B. Floyd, in House of Representatives Ex. Doc. 38, second session Thirty-fifth Congress. This report was made to the chairman of the Committee on Ways and Means, and as that committee at that time was the Committee on Appropriations, this was probably an effort to get whatever was asked for put in an appropriation bill, and this seems to have been declined. This Ex. Doc. is printed herewith.

There is, however, an effort to support this claim by setting up that there was a subsequent recognition of the fact that it would have been well for the Government to have employed these troops. In reporting the resolution of March 3, 1881, for adoption, Mr. Plumb, from the Committee on Military Affairs, used the following language:

On the 8th of May, 1857, the governor of Florida addressed a communication to the Secretary of War, setting forth at considerable length his action in calling for troops, the service in which they were employed for the protection of the citizens, and the faithful manner in which they acquitted themselves. He called special attention to the fact that these forces had acted in effective co-operation with the United States troops; and to emphasize the necessity of the course he pursued, he alluded to the circumstance that when Brigadier-General Harney was subsequently ordered to the command in Florida he felt it necessary, in addition to a greatly increased regular force, to make requisition for ten mounted and five foot companies of volunteers, "being," as the governor remarks, "a much larger volunteer force than had at any previous time since this last outbreak occurred been employed by the Federal and State authorities combined, thus fully indorsing and vindicating the action of the State in this matter." The governor concluded his letter by asking the Secretary of War, in behalf of the United States, "to approve and adopt the service."

Upon this letter of Governor Broome's are indorsements of the Paymaster-General and Adjutant-General, reciting that according to the precedents it was only necessary for the President to recognize the troops as having been in the service of the United States and direct that they be mustered in and out of service, when they could be paid upon an appropriation therefor being made by Congress. The Adjutant-General recommended that "an officer be sent as soon as possible to muster them in and out of the service of the United States," which recommendation was approved by the Secretary of War, who notified the governor as follows:

WAR DEPARTMENT,
Washington, D. C., May 21, 1857.

His Excellency JAMES E. BROOME,
Governor of Florida, Washington:

SIR: I have the honor to acknowledge the receipt of your letter of the 8th instant, asking an approval of the services of certain volunteers called out by you, and in reply to inform you that the explanation as to the necessity of their services is satisfactory, and orders have been issued to the officer commanding in Florida to muster them in and out of the service of the United States.

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

The official order mentioned in the foregoing letter is as follows:

WAR DEPARTMENT, ADJUTANT-GENERAL'S OFFICE,
Washington, D. C., May 21, 1857.

SIR: I have the honor herewith to transmit a copy of a letter addressed by the governor of Florida, under date of May 8, 1857, to the Secretary of War, respecting volunteers called out by the former to suppress Indian hostilities in Florida, but never regularly mustered into the service of the United States.

The services of these volunteers having been recognized and approved by the President, the Secretary of War directs that you cause one of the officers of your command to muster into and out of the service of the United States, as soon as practicable, the troops indicated by Governor Broome, to the end that they may be paid whenever Congress shall make the necessary appropriation for the purpose. A supply of blank muster-rolls will at once be sent to your address.

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

COMMANDING OFFICER,
Department of Florida, Tampa, Fla.

On the 7th of July following the governor wrote to the Secretary of War, stating that it had been found to be impracticable to muster in those troops, as directed by the Secretary, they having long since been disbanded, and it being impossible again to assemble them at any one point. The governor suggested that the muster be made from the properly certified rolls of the State. To this the Secretary replied that no officer could make a constructive muster, as suggested, but that to certify the rolls he must have mustered the troops present. The Secretary adds:

"Under the circumstances the only course left for the Department is to receive as official the State rolls, duly certified by the State authorities, and to base upon them a recommendation to Congress for the appropriation necessary to pay off the troops. This course will obviate the difficulties mentioned by you on account of the disbandment of the volunteers in question."

This letter of the governor of Florida is not now amongst the papers in the case, and this committee have been unable to procure a copy of it at the War Department, but they accept as correct the statement of its contents as above; but they respectfully submit that the apparent effort of the Secretary of War to muster troops by a sort of *nunc pro tunc* proceeding into the Government service was unauthorized, especially after he had declined to accept these troops before the alleged service.

All this correspondence, too, was with reference to presenting the matter to Congress.

But even if it be admitted that there was an effort by the President and the Secretary of War to commit the Government to an obligation to reimburse the State without Congress being notified that there was a necessity for the employment of these troops, it was without authority and not binding upon the Government.

Besides this, the "official State rolls" do not appear to have been filed in compliance with the suggestion of the Secretary. In this connection the following letter is of interest:

TREASURY DEPARTMENT, *February 2, 1887.*

SIR: In reply to the telegram of the Senate Committee on Appropriations of the 29th ultimo, to be informed what payments have been made to the State of Florida under acts of Congress between 1850 and 1861 for suppression of Indian hostilities in that State, and how the account of said State with the United States stands at this date, I have the honor to transmit herewith the reports of the Third and Second Auditors of the 31st ultimo and 1st instant, respectively.

Respectfully, yours,

D. MANNING,
Secretary.

Hon. WILLIAM B. ALLISON,
Chairman Committee on Appropriations, United States Senate.

TREASURY DEPARTMENT,
Third Auditor's Office, January 31, 1887.

SIR: In response to your request of this date for information in respect to claims by the State of Florida for reimbursement of expenditures in suppressing Indian hostilities, I have the honor to make the following statement:

Two claims of that description appear on the records of this office. Claim No. 1496, presented July 12, 1851, for expenses in Seminole war:

The total claimed was \$73,665.03, whereof items aggregating \$37,165.38 were extracted and transmitted to the Second Auditor, as coming within his province, leaving for adjudication by this office \$36,499 65
In March, 1852, additional items and evidence were presented, aggregating 867 82

Allowances have been made thereon as follows: 37,367 47

Sett.	Date.	Principal.	Interest.	Total.
555	November, 1851.....	\$26,060 48	\$2,583 84	\$28,644 32
1227	May, 1852.....	1,469 52	635 84	2,105 36
1953	November, 1852.....	51 50	10 93	62 43
6567	December, 1854.....	505 24	138 71	643 95
	Total.....	.....	.....	31,456 06

Thirty-three years having elapsed since the latest of these allowances, it is presumed that nothing further is justly due.

Claim No. 2732, presented April 18, 1857. This claim was soon withdrawn by the governor of the State, as probably included in a claim presented to the Second Auditor.

Claim 2800 was presented October 13, 1857, as a substitute for the above:

For hostilities in 1849..... \$5,950 56
For hostilities in 1852..... \$2,606 24
Interest on latter item 623 28
3,229 52
9,180 08

Intermingled with this—though in no way germane to it—was a demand for \$21,535.06, as interest on a sum of \$92,788.10, said to have been allowed by the Second Auditor.

The Secretary of War disallowed this demand for interest, and suspended the claim for \$9,180.08 for further evidence, per his decision of May 16, 1859.

No further action seems to have been taken, and no further payments have been made through this office.

The SECRETARY OF THE TREASURY.

JNO. S. WILLIAMS,
Auditor.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,
Washington, D. C., February 1, 1887.

SIR: In compliance with your indorsement of the 31st ultimo on a telegram from the Senate Committee on Appropriations, I have the honor to transmit herewith a statement of payments made to the State of Florida, under acts of Congress, between 1850 and 1861, for the suppression of Indian hostilities in that State.

With regard to the status of the accounts of the State of Florida I have to say that all such accounts as have been presented to this office have been paid with the exception of a portion of one filed in 1857, under the act of March 3 of that year. Said account amounted to \$113,345.87, of which the sum of \$92,788.10 was paid May 26, 1857. The remainder, \$20,557.77, was not acted upon in consequence of a request of the governor of Florida, who requested a suspension of action on all of the claims of his State except the amount certified by the comptroller of public accounts, amounting to \$92,788.10. For an explanation of this matter please see inclosed copy of a letter of the Second Auditor to the Secretary of War, dated May 22, 1857.

Very respectfully,

The SECRETARY OF THE TREASURY.

J. B. CALDWELL,
Acting Auditor.

Thus it appears that the governor filed an account for "Indian hostilities" on April 18, 1857, withdrew it, and refiled it on October 13, and after this correspondence, no demand was made on account of the claim now presented. The next heard of this claim in point of time is

the following from the message of the governor of Florida on December 9, 1859:

It has always been claimed, and I believe never denied, that the duty of suppressing Indian hostilities devolved upon the General Government, and that Government had long ago endeavored to effect their removal, and assumed the right to permit them to remain in the State, and withdrew the protection which the people had a right to expect. On the breaking out of hostilities the people on the frontier, for want of the protection which it was the duty of the Federal Government to give, found it necessary to embody themselves, and perform the service which the exigencies of the times imposed upon them, and in doing so they had to abandon their usual occupations and suffer all the privations incident to an exposed frontier life. Under these circumstances the State felt it due to her own citizens to provide for their payment, relying on the justice of the General Government to refund to her the amount which she felt it her duty to pay.

The justice of such a demand cannot rightfully be disputed, and it is hoped will at once be recognized. I therefore recommend that the general assembly will, either by memorial or resolutions, or such other mode as they deem best, request of Congress the passing of a law refunding to the State the amount she has expended.

On the 21st December, 1859, 12 days after the governor's message, Mr. McElvy introduced a resolution into the State senate calling upon the members of Congress and Senators from Florida to procure the passage of a law refunding to the State \$241,300 for money paid troops.

This resolution seems never to have received any consideration at the hands of either branch of the general assembly, and the only other suggestion of a belief upon the part of anybody that Florida had a claim against the Government on this account is to be found in the fact that—

Agreeably to notice, Mr. Yulee asked and obtained leave to bring in a bill (S. 342) to refund to the State of Florida certain moneys advanced by said State for military services; which was read the first and second time, by unanimous consent, and referred to the Committee on Military Affairs and the Militia.

As appears from the Congressional Globe of March 31, 1860, first session Thirty-sixth Congress, upon this no action was had.

In this connection attention is called to the following:

List of appropriations for payment of military services in Florida from July 1, 1849, to June 30, 1861.

Fiscal year ended June 30, 1850:

Payment of certain military services in Florida, act March 3, 1845 (5 Statutes, 745)	\$925 75
Payment of balances due the Shawnee Indians for services in the Florida war, resolution March 3, 1845 (5 Statutes, 800)	13,701 60

Fiscal year ended June 30, 1851:

Reimbursing the State of Florida for expenses incurred, &c., act February 27, 1851 (9 Statutes, 573)	75,000 00
Preventing and suppressing Indian hostilities in Florida, act February 27, 1851 (9 Statutes, 571)	75,000 00
Payment to Delaware Indians serving in Florida war, sec. 3, act September 30, 1850 (9 Statutes, 559)	12,648 37

Fiscal year ended June 30, 1852:

Payments for certain military services in Florida, act March 3, 1845 (5 Statutes, 745)	452 72
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Fiscal year ended June 30, 1853:

Pay of Florida militia on account Quartermaster's Department, act March 3, 1853 (10 Statutes, 184)	4,537 08
Arrearage pay due Florida militia under General Read, act March 3, 1853 (10 Statutes, 184)	7,241 93
Pay of Florida militia on account of subsistence, act March 3, 1853 (10 Statutes, 185)	1,039 39
Payment of the companies of Captains Bush, Price, and Suarez for military services in Florida, act February 14, 1853 (10 Statutes, 755)	28,346 65
Pay certain military services in Florida, act March 3, 1845 (5 Statutes, 745)	404 11
Payment of expenses for defense of Florida, act of May 28, 1836 (5 Statutes, 33, 34)	5,000 00

Fiscal year ended June 30, 1857 :

Pay and supplies of mounted and foot companies of Florida volunteers, act August 30, 1856 (11 Statutes, 150).....	\$240,667 52
Settlement account, State of Florida, for advances to volunteers, sec. 11, act March 3, 1857 (12 Statutes, 204).....	92,788 10

Fiscal year ended June 30, 1859 :

Pay of certain Florida volunteers in 1857-'58, act March 3, 1859 (11 Statutes, 429).....	413,600 00
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The next step taken after Mr. Yulee introduced his bill seems to be the resolution, commented on by General Maxey in 1880, proposing to direct the payment of \$240,300, which was not entertained, and an investigation was ordered by the resolution of November 3, 1881, instead. Upon the report in obedience to that resolution, finding that Florida did expend \$224,648.09, this claim, assuming that this is an admitted liability of the United States and claiming interest thereon, is based.

The argument most strongly urged upon this committee for the payment of interest in this matter is the fact that the Government holds certain bonds of Florida for the Indian trust funds, and that as these bonds bear interest the Government ought to pay interest. There is nothing in the argument. The State of Florida sold her bonds to this fund with interest stipulated. The United States Government, having no pecuniary interest in the matter and no connection with it except as trustee, is no more affected by this contract between Florida and this fund than she would be by a contract between Florida and any other creditor with whom she had made a contract.

The Committee on Military Affairs of the Senate have twice rejected this claim of interest, and have twice reported in favor of paying the principal, and at the same time have reported in favor of releasing Florida from her interest on her bonds to the Indian trust fund.

This committee cannot agree to this conclusion, and, in fact, nobody seems satisfied with that; for that proposed settlement was vigorously opposed by the governor of Florida in 1884, as will appear by the following letter, written to Senator Jones of that State :

EXECUTIVE OFFICE, Tallahassee, Fla., April 11, 1884.

DEAR JONES: Your favor of the 7th has been received and considered. After advising with many members of our State government, I sent the telegram about the Indian claim. Now, my dear Senator, I will give you our reasons, according to the settlement proposed in the Hampton report. The State would receive the difference between the \$224,000 allowed by the Secretary of War and the 132,000 of our bonds held by the Indian trust fund, or \$92,000 in cash and our 132 bonds.

Governor Drew made a contract with Mr. Wailes to allow him 15 per cent. I supposed, when we assented at last Congress, that it was 15 per cent. upon the money we received. But Mr. Wailes claims the 15 per cent. on the money, and on the 132,000 bonds and on the interest due on those bonds, or the coupons representing said interest. When in Jacksonville last February Mr. Wailes and myself called on Governor Drew, and he interpreted the contract as Mr. Wailes did. Now, take \$132,000 in bonds, interest on same \$240,000, and \$92,000 in cash, making \$464,000, upon which Mr. Wailes would claim 15 per cent. interest, you see at once, after deducting his commission from the cash we receive, there would be but an insignificant sum to turn into the treasurer. It would be too small to be satisfactory. I think it had better go over than, practically, for all we receive in cash, to go in the shape of commissions.

Believe me, your friend, truly,

W. D. BLOXHAM.

Hon. C. W. JONES,
United States Senate.

The Government has paid interest upon claims where States have "met the expenses of the war in the place of the United States." When States, "having taken the place of the United States," made "advances for the United States," &c., and when, "not having the money herself nor able to procure it from the United States," a State has borrowed it and paid interest, in such cases the Government repays the interest

actually paid, but as in this case this committee do not believe there is any just claim for the principal sum, it is useless to discuss the question of interest, though it may not be amiss to say that nothing appeared in the papers in this case, when this committee began this investigation, to show what rate or amount of interest Florida had paid in this matter.

The following appears on page 5 of Ex. Doc. 203 above referred to:

On December 20, 1859, as appears from page 113 of a journal of the proceedings of the senate of the general assembly of the State of Florida, covering that date, a resolution was introduced in the senate calling upon members of Congress from Florida to procure the passage of a law refunding to the State the sum of \$241,300, advanced by the State on the payment of Florida troops. This sum is the amount of the loan negotiated by the State upon which \$222,015 was realized and placed in the hands of Capt. J. W. Pearson for disbursement. All the amounts set forth in the transcripts furnished by the governor were, it is to be remarked, expended prior to the date when this resolution was offered. These discrepancies of statement as to amounts expended, coupled with the loss and destruction of certain vouchers during the war of the rebellion, serve to greatly embarrass a consideration of the claim as submitted.

It seems that no further explanation has been made than is found in the message of the governor of Florida, set out on page 15 of that document, as follows:

When the Indian outbreak occurred, the money markets of the world were in such a condition as to forbid even the hope of negotiating a dollar upon the terms to which I was limited by the act of January 12, 1853. The impossibility of procuring subsistence and forage, except to a limited extent, forbade my calling into the service of the State such a force as would have protected the frontier and promptly captured or humbled the enemy. Under these circumstances I was compelled to limit the force to four companies and a detachment. These I provided for temporarily by using the contingent fund, and borrowing the small balance remaining uninvested of the school and seminary funds. Having made this temporary provision, I proceeded to Washington City, with the hope of inducing the War Department to accept the services of a brigade of volunteers, or, at all events, receive the companies retained by the State. I did not, however, succeed in either, but received assurances of the determination of the Government to remove the Indians by force, and to use such an amount of force for that purpose as could be profitably employed. The correspondence upon this point with the War Department is herewith communicated for the information of the general assembly.

Having failed to effect what I desired at Washington, and having determined to continue in the service of the State such a mounted force as was deemed sufficient to give reasonable protection to the frontier, I found myself compelled to negotiate for money on terms not authorized by the statute. I negotiated a loan in the city of Charleston for \$30,000, at an interest of 7 per cent. per annum, to be returned at some early day after the adjournment of the present session of the general assembly. This fund has been reserved for the purchase of subsistence and forage and for the payment of incidental expenses, and will at an early day be exhausted. I respectfully invite the general assembly to appoint a committee to examine and report upon this loan and the disbursement of the funds made by my special orders.

The attention of the governor of Florida having been called to this state of facts, he wrote the following:

WASHINGTON, D. C., *February 15, 1887.*

SIR: In answer to your question I have the honor to say that the bonds issued by the State of Florida, to which you allude, other than the \$132,000 now held by the United States Treasurer, were of the same issue and bear like rate of interest; that is to say, 7 per cent. per annum.

In short, all the money paid out by her, as appears by Ex. Doc. No. 203, Forty-seventh Congress, first session, and which she asks the United States to refund to her, was borrowed by the State at 7 per cent. interest per annum. And she has paid that rate of interest upon all the loan, except that she has not paid the interest which has accrued on the \$132,000 held in the Treasury of the United States.

Very respectfully,

E. A. PERRY,
Governor of Florida.

Hon. J. K. JONES,
United States Senate.

This committee therefore recommend that the bill do not pass.

VIEWS OF THE MINORITY.

The undersigned regrets that he cannot concur with the majority of the committee in their report. Waiving every other ground of his dissent, he feels impelled to say that the governor of the State was, and must, in view of his relations alike to the Government of the United States and to the people of his State, in the discharge of his constitutional obligations, be the best judge of "an emergency demanding the employment of troops" required for the protection of the lives, liberty, and property of the people whose immediate chief executive officer he is.

It is believed that this view is in harmony with the action of the General Government in its executive and legislative departments. It is not questioned that the governor of Florida acted in good faith; indeed, when the separate action of the present houses of Congress is looked to, it may be said that this fact is admitted.

Wherefore the undersigned would recommend the passage of the bill.

W. C. WHITTHORNE.

APPENDICES.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., February 8, 1887.

SIR: In answer to your telegram of this date with reference to the indebtedness of the State of Florida, I have to state that an official adjustment showing the amount due from the State of Florida to date on account of direct tax has not been made.

The letter of the Secretary of the Treasury transmitting the report of a committee appointed to investigate the direct-tax accounts is printed in House Ex. Doc. No. 158, Forty-ninth Congress, first session. Page 4 gives a statement of the account with each State, and it appears the State of Florida is charged with its quota of \$77,522.67, and credited with \$4,760.30, leaving due from the State for the amount of uncollected taxes, as shown on page 25 of the same executive document, in the statement of the account with the direct-tax commissioners for the State of Florida, \$72,762.37.

The State is also indebted to the Government on account of bonds held by the United States for the benefit of various Indian tribes in the sum of \$132,000; interest on same to January 1, 1887, * \$230,440; total \$362,440.

On the above amount the State is entitled to a credit for moneys found due to her from time to time on account of the 5 per cent. fund from 1861 to 1883, inclusive, which sum has from time to time been covered to the credit of the State account above interest, * \$38,233.38; total amount due from State account bonds referred to above, \$324,206.62.

Very respectfully,

M. J. DURHAM,
First Comptroller.

Hon. WILKINSON CALL,
United States Senate.

WAR DEPARTMENT,
Washington City, February 10, 1887.

SIR: I have the honor to acknowledge receipt of your request of the 2d instant, for a statement of the payments made under the appropriation (\$413,000) of 1859, for payment of Florida volunteers mustered into the United States service to suppress Indian hostilities in Florida, and a statement of the amount and dates of all former appropriations from 1849 to 1861 for reimbursement of the State of Florida for expenditures incurred in suppressing Indian hostilities and the payments and dates of payments thereunder.

In reply, I have to inform you that of the appropriation \$413,600 in the act of March 3, 1859 (11 Statutes, 429), the sum of \$397,491.32 was paid during the period from March, 1859, to October, 1861, and that the vouchers for the expenditures are probably on file in the Second Auditor's Office, Treasury Department.

I send herewith a list of all the appropriations found on the War Department books on account of military services in Florida from July 1, 1849, to June 30, 1861. In said list are appropriations—

(1) Reimbursing State of Florida for expenses incurred, &c., act February 27, 1851 (9 Statutes, 573), \$75,000, of which \$71,954.19 was paid as follows:

Second Auditor's requisition, No. 1103, November 10, 1851.....	\$31,103 49
Third Auditor's requisition, No. 9635, November 13, 1851.....	28,644 32
Third Auditor's requisition, No. 182, May 22, 1852.....	2,105 36
Second Auditor's requisition, No. 1722, June 16, 1852.....	5,373 83
Second Auditor's requisition, No. 2049, October 19, 1852.....	1,830 36
Third Auditor's requisition, No. 707, November 19, 1852.....	62 43
Second Auditor's requisition, No. 2727, June 24, 1853.....	2,834 40

All which were paid to the governor of the State of Florida.

The balance of the appropriation, \$3,045.81, was carried to the surplus fund, June 30, 1853.

(2) Act to settle accounts of the State of Florida for advances to volunteers, section 11, act March 3, 1857 (11 Statutes, 204), \$92,788.10, which was paid to the governor of the State by Second Auditor's requisition, No. 7732, of May 25, 1857.

Very respectfully, your obedient servant,

WM. C. ENDICOTT,
Secretary of War.

Hon. WILKINSON CALL,
Senate.

Payments made to the State of Florida through the office of the Second Auditor of the Treasury, under acts of Congress between 1850 and 1861 for the suppression of Indian hostilities in the State.

Date of payment.	Act of Congress.	On what account.	Principal.	Interest.	Total amount paid.
Nov. 8, 1851 June 14, 1852 Oct. 18, 1852 June 18, 1853	Feb. 27, 1851	Pay of eight companies (Capts. William Fisher, Elijah Johnson, J. J. Knight, G. U. Ellis, J. G. Dell, Thomas Ledwith, Henry S. Clarke, and I. A. Baker), also certain staff officers, and for ordnance and medical stores and incidentals.	\$30,019 18	\$1,084 31	\$31,103 49
			4,960 59	413 24	5,373 83
			1,682 81	147 55	1,830 36
			2,512 50	321 90	2,834 40
May 26, 1857	Mar. 3, 1857	Pay of Maj. Gen. B. Hopkins's command and the companies of Capts. Robert D. Bradley, S. L. Sparkman, John Parker, Enoch L. Mizzell, John L. Taylor, and F. M. Durrance, in service in 1852 and 1853.	92,788 10	.....	92,788 10
Total.....			131,963 18	1,967 00	133,930 18

His Excellency JAMES E. BROOME,
Governor of Florida.

TREASURY DEPARTMENT, SECOND AUDITOR'S OFFICE,
Washington, D. C., February 12, 1887.

SIR: Replying to your verbal inquiry in relation to payments to companies and regiments from Florida, under the act of March 3, 1859, I have the honor to say that by section 1 of said act (11 Stat., 429) Congress appropriated \$413,600 "for the payment of volunteers employed in Florida during the years 1857 and 1858, and who were called into service by requisition of the President on the governor of that State." All of the money so appropriated, except the sum of \$16,286.08, which was carried to the surplus fund June 30, 1863, was disbursed by Army paymasters. To determine positively whether the money was actually paid to Florida troops would necessitate the examination of ten or twelve paymasters' accounts and occupy some time, but as the appropriation was made specifically for the payment of troops called into service by requisition on the governor of Florida, it would seem that it could not have been legally used to pay any but Florida troops, and it is fair to assume that it was expended in accordance with law. Nevertheless, if you desire positive information on the subject, it shall be furnished as early as practicable.

Very respectfully,

WM. A. DAY,
Auditor.

Hon. W. CALL,
United States Senate.

Respectfully forwarded through the honorable Secretary of the Treasury, in accordance with departmental regulations.

HEADQUARTERS DEPARTMENT OF FLORIDA,
Fort Brooke, July 6, 1856.

COLONEL: I have the honor to state that the period of six months for which the Florida Volunteers are now in the service will expire at the following dates:

Sparkman's Company Mounted Volunteers, August 19, 1856.

Hooker's Company Mounted Volunteers, August 21, 1856.

Jermigan's Company Mounted Volunteers, September 10, 1856.

Turner's Detachment Foot Volunteers, September 1, 1856.

I would respectfully suggest an early call with the view of having a competent force mustered in and organized in time to replace them.

The mounted volunteers now in service have been drawn from the frontier, many of whom have families, and the protection of which it has been found necessary to give to them has seriously affected the efficiency and usefulness of these companies for their particular service. The numerous points on the frontier at which a large number of families have been collected, the necessity of protecting them, and the immediate interest of the volunteers in the families, as well as the locality in which they were necessarily stationed, their domestic obligations and personal interests have, in a great measure, led them to attend to their own affairs at the expense of the public, thus interfering greatly with their usefulness and efficiency in the operations of the campaign. I cannot, therefore, urge too strongly the necessity of avoiding this evil in a new organization.

I have the honor to transmit herewith a letter from his excellency James E. Broome, governor of Florida, with my reply, from which it will be seen that the two companies, with the exception of Turner's Detachment of Foot Volunteers, called for in January last, have not yet been furnished.

I am, very respectfully, your obedient servant,

JOHN MUNROE,

Major Second Regiment Artillery, Brevet Colonel, Commanding.

Col. S. COOPER,

Adjutant-General, U. S. A., Washington, D. C.

[Inclosure 1.]

EXECUTIVE CHAMBER, Tallahassee, June 28, 1856.

SIR: Your communication of the 12th instant is received. In it you say "my letter to you of the 19th ultimo, asking for additional foot volunteers, states the number and description of troops which has been advisable to call for."

In the only letter received from you, of the 19th ultimo, you advised that you had been authorized by the War Department, after you shall have moved most of the present volunteer force south of Caloosahatchie, to call for three to five foot companies if deemed necessary, &c. You do not, however, call for them, but say, "For the present I can but await the fulfillment of requisition already made. The two companies of foot volunteers called for by me in January last have been, and still are, urgently wanted."

Having been incidentally advised of a requisition from you for five additional companies, I have awaited its arrival and am not led to believe it probable that I shall not receive it except in the above form without calling your attention to the subject again. Your letter, I presume, has miscarried. Will you honor me with another communication?

With high regard, your obedient servant,

JAMES E. BROOME.

Col. JOHN MUNROE,

Tampa, Fla.

[Inclosure 2.]

HEADQUARTERS DEPARTMENT OF FLORIDA,
Fort Brooke, July 6, 1856.

SIR: I have the honor to acknowledge the receipt of your communication of the 28th of June in answer to mine dated the 12th of June, 1856.

I transmit herewith a copy of a letter from the War Department, dated May 1, 1856, the communication referred to in my letter to your excellency, dated the 19th of May, 1856.

In these instructions you will observe that I am restricted in my call on you for foot volunteers alone.

In my communication to your excellency, dated the 19th of May, 1856, I state:

"For the present I can but await the fulfillment of requisitions already made; the two companies of foot volunteers called for by me in January last have been and still are urgently wanted. But a part of one company under Lieutenant Turner has been raised, &c. That company should be completed and the other company procured as early as practicable."

Having asked for two companies of foot volunteers, and they not yet having been supplied, I did not deem it advisable or necessary to make a further requisition for foot volunteers until the two companies asked for were furnished.

I have the honor to state that under these circumstances I have only made requisition for two companies of foot volunteers, as quoted above from my communication to your excellency dated the 19th of May, 1856.

I am, sir, with much respect, your obedient servant,

JOHN MUNROE,

Major Second Regiment Artillery, Brevet Colonel, Commanding.

His Excellency JAMES E. BROOME,
Governor of Florida.

[House Ex. Doc. No. 38, Thirty-fifth Congress, first session.]

Letter from the Secretary of War, communicating all the papers in relation to the mode and manner in which the troops serving in Florida were called into service, &c.

JANUARY 11, 1859.—Referred to the Committee of Ways and Means and ordered to be printed.

WAR DEPARTMENT, *January 10, 1859.*

SIR: At the request of the Hon. George S. Hawkins, of Florida, I have the honor to transmit to the Committee of Ways and Means herewith all the papers in relation to the mode and manner of the troops serving in Florida having been called into service, and the regularity of their employment, for the payment of which an appropriation has been asked of Congress.

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

Hon. JOHN S. PHELPS,
Chairman of Committee of Ways and Means, House of Representatives.

WAR DEPARTMENT,
Washington, January 8, 1856.

SIR: Official accounts received from Florida indicate the renewal of difficulties with the remnant of Indians residing in the southern portion of that peninsula.

To be prepared for such emergency, it being impracticable to send reinforcements of regular troops, Brevet Colonel John Munroe, of the United States Army, who is charged with conducting the military operations in that quarter, has been authorized, should he deem their services necessary, to call on your excellency for an auxiliary volunteer force of five companies. Should Colonel Munroe avail himself of the discretionary authority thus conferred, I am instructed by the President to request that his requisition may be complied with, and to express the hope that the State authorities will give to the measure their cordial co-operation.

The volunteers will be received for six months, unless sooner discharged. Colonel Munroe will designate an officer of his command to muster the several companies at such time and place as you may appoint, and he will furnish any information that may be desired in respect to organization, pay, &c., of the volunteers.

Very respectfully, your obedient servant,

JEFFERSON DAVIS,
Secretary of War.

His Excellency JAMES E. BROOME,
Governor of Florida, Tallahassee, Fla.

WAR DEPARTMENT,
Washington, January 21, 1856.

SIR: I have the honor to acknowledge the receipt of your excellency's letter of the 31st ultimo in relation to the late outbreak of the Indians in Florida, and offering any militia force that the Government may need to aid in quelling it.

In reply I have to inform you that previous to the receipt of your letter I addressed a communication to you requesting that five companies of volunteers might be called into the service of the United States. I have to refer you to that letter, dated the 8th instant, for the views of the Department in the matter.

Very respectfully, your obedient servant,

JEFFERSON DAVIS,
Secretary of War.

His Excellency J. E. BROOME,
Governor of Florida, Tallahassee, Fla.

WAR DEPARTMENT,
Washington, May 21, 1857.

SIR: I have the honor to acknowledge the receipt of your letter of the 8th instant, asking an approval of the service of certain volunteers called out by you, and in reply to inform you that the explanation as to the necessity of their services is satisfactory, and orders have been issued to the officer commanding in Florida to muster them in and out of the service of the United States.

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

His Excellency J. E. BROOME,
Governor of Florida, Washington.

WAR DEPARTMENT, *Washington, May 28, 1857.*

SIR: The President of the United States requests that, to aid in suppressing Indian hostilities within Florida, you cause to be detached, without delay, from the militia thereof, in accordance with a late suggestion of your own, not exceeding ten companies of mounted volunteers, to be reported by companies to the commanding officer of the United States troops engaged in that service, as fast as they can be detached, in order that the same may be duly mustered into the service and pay of the United States.

With the ten companies, a colonel, lieutenant-colonel, and major may be mustered; with eight, a lieutenant-colonel and major; and with six companies, only a lieutenant-colonel. In either case, one adjutant, one quartermaster, each with the rank of first lieutenant, and not exceeding three medical officers, may also be mustered into service.

A copy of this requisition will be sent to the commanding officer of the United States troops in Florida, with instructions to detach proper mustering officers to meet the volunteers at convenient points, and to correspond with you on that point and all others connected with the vigorous prosecution, on the part of the United States, of the said hostilities.

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

His Excellency J. E. BROOME,
Governor of Florida, Tallahassee.

WAR DEPARTMENT, *Washington, June 4, 1857.*

SIR: In the requisition for volunteers made upon you the 28th ultimo, by direction of the President, no mention was made of the time for which the companies would be accepted. I have now, therefore, the honor to inform you that they will be mustered into the service of the United States *for the period of six months, unless sooner discharged.*

Very respectfully, your obedient servant,

JOHN B. FLOYD,
Secretary of War.

His Excellency J. E. BROOME,
Governor of Florida.

WAR DEPARTMENT, *Washington, July 23, 1857.*

SIR: I have the honor to acknowledge the receipt of your letter of the 7th instant, wherein you propose to this Department that the mustering in and out of the service of those volunteers in Florida, whose enrollment had been approved and adopted by it, should be predicated upon the State's muster-rolls furnished to the officer of the United States appointed for that purpose.

In answer I have to inform you that no officer of the Army could make a mere constructive muster such as that you suggest. To certify to the rolls, he must have mustered the troops, nor could he have mustered them unless present. Under the circumstances, the only course left for the Department is to receive as official the State rolls, duly certified by the State authorities, and to base upon these a recommendation to Congress for the appropriations necessary to pay off the troops. This course will obviate the difficulties mentioned by you on account of the disbandment of the volunteers in question.

Very respectfully, your obedient servant,

His Excellency JAMES E. BROOME,
Governor of Florida, Tallahassee, Fla.

JOHN B. FLOYD,
Secretary of War.

WAR DEPARTMENT, *Washington, December 23, 1857.*

SIR: The term of the engagement of the companies of Florida volunteers at present in the service of the United States being about to expire, the President requests that, upon the requisition of the commander of the department of Florida, you cause to be detached from the militia of the State such number of volunteers as may be asked for by that officer, under the instructions communicated to him yesterday, of which a copy is herewith inclosed. The volunteers to be mustered into the service of the United States for the *period of six months, unless sooner discharged.*

I am, sir, very respectfully, your obedient servant,

His Excellency M. S. PERRY,
Governor of Florida, Micanopy, Fla.

JOHN B. FLOYD,
Secretary of War.

ADJUTANT-GENERAL'S OFFICE,
Washington, January 7, 1856.

SIR: I have received and laid before the Secretary of War your communications of the 23d and 26th ultimo, on the subject of the recent attack on Lieutenant Hartsuff's exploring party, and the probable renewal of hostilities by the several Indian bands remaining in Florida.

To meet this contingency, it being impracticable to send reinforcements of regular troops, the department has authorized the calling out of three independent companies, to be disposed of in the manner suggested in your letter, or in any other way that, in your judgment, may best insure the objects contemplated, and two other companies to serve as hunters and trailers, and to be associated with the regular troops in their operations. In respect to the composition of these two last companies it is enjoined on you not to allow any man to be received who is not a good woodsman and familiar with the habits of Indians, and who could be thus usefully employed in discovering and following their trails. The several companies will have the same organization as regular troops, and will be mustered for the period of six months, unless sooner discharged. As each company will act separately, no field or staff officers will be received with them.

The great difference of expense between maintaining horse and foot troops renders it desirable to restrict the number of the former to the lowest limit. The department is not indeed aware of any special necessity for employing mounted volunteers at all; nevertheless, should you be of opinion that their services are essential to the success of your operations, it is left to your discretion to decide what portion of the three independent companies for which you are authorized to call should be mounted.

Blank rolls for mustering these volunteers will be forwarded by to-day's mail. You will confer with the governor, who has been apprised of the authority given you, on the subject of receiving them, and send an officer of the Army to muster them at such points as may be indicated. Instruct this officer to be very careful to embrace on the rolls all the information that may be necessary to secure, at the same time, the rights of the volunteer, and to protect the interests of the Government.

I am, sir, very respectfully, your obedient servant,

Brev. Col. J. MUNROE, U. S. A.,
Commanding in Florida, Tampa, Fla.

S. COOPER,
Adjutant-General.

ADJUTANT-GENERAL'S OFFICE,
Washington, March 13, 1856.

SIR: Your communication of the 13th ultimo, inclosing copies of a letter addressed to you by the governor of Florida, under date of January 19, tendering a volunteer force in advance of your requisition for the same, and your reply thereto, have been submitted to the Secretary of War, and your request to receive Capt. Richard Turner's company of woodmen and boatmen is approved, the company to have the same organization as regular troops, and to be mustered into service for the period of six months, unless sooner discharged.

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

Brev. Col. J. MUNROE, U. S. A.,
Commanding Troops in Florida, Tampa, Fla.

ADJUTANT-GENERAL'S OFFICE,
Washington, March 21, 1856.

SIR: I transmit herewith a copy of a letter addressed to the War Department by Senator Mallory, of Florida, covering a communication from several citizens of that State, in relation to the defense of the Manatee settlements from Indian hostilities.

The Secretary of War authorizes you to cause the force alluded to to be mustered into any of the companies you are already empowered to receive into the service of the United States, or you will take such other measures with the troops now at your disposal as, in your judgment, will best secure the safety of the settlements in question.

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

Brev. Col. J. MUNROE, U. S. A.,
Commanding Troops in Florida, Tampa, Fla.

ADJUTANT-GENERAL'S OFFICE,
Washington, May 1, 1856.

SIR: Your letters, with enclosures of April 16 and two of April 20, have been submitted to the Secretary of War, who directs me to say, in reply, that to effect a speedy termination of hostilities in Florida he is anxious operations should be chiefly directed against the strongholds of the Indians in the Big Cypress, where, it is understood, their families are concentrated. A departure from this course would only tend to give confidence to the hostiles, and encourage them to scatter and make forays with small parties upon the settlements.

Should this plan of operations be adopted and prosecuted with energy and determination, the Secretary does not doubt that the most favorable results will follow. To this end it is presumed most of the *volunteer force, now posted for the ostensible purpose of giving confidence and protection to interior settlements*, might be more advantageously employed in operating with the troops south of the Carlosahatchee.

In carrying out these suggestions should you, in disposing of the present volunteer force in the way here proposed, consider that additional force of that description is necessary to a vigorous prosecution of the campaign, you are authorized to take into service from three to five more companies of foot volunteers.

With regard to such cases as Captain Jernigan's company, the Secretary desires you not to hesitate in taking prompt steps to rid the service of such men, who certainly cannot be relied upon for efficiency in time of need. It is left to your discretion either to discharge individuals or, if circumstances demand, to cause companies to be mustered promptly out of service.

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

Bvt. Col. JOHN MUNROE,
Commanding Department of Florida, Fort Brooke, Tampa, Fla.

ADJUTANT-GENERAL'S OFFICE,
Washington, July 21, 1856.

SIR: Your letter of the 6th instant, reporting the dates at which the terms of service of the volunteer companies called out in Florida will expire, and presenting certain suggestions in relation to the organization of a new volunteer force, has been re-

ceived and laid before the Secretary of War, by whom it has been returned to this office, with the following indorsement :

"The views of the colonel commanding the department of Florida, as to the propriety of drawing volunteers from points at a distance from the exposed frontier, are approved, and will be communicated to the governor of the State. He is authorized to make a requisition for such number of mounted companies as in his judgment will suffice to replace those about to be discharged, not exceeding the number now in service.

"JEFFERSON DAVIS,
"Secretary of War

"WAR DEPARTMENT, July 18, 1856."

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

Bvt. Col. J. MUNROE, U. S. A.,
Commanding the Department of Florida, Tampa, Fla.

ADJUTANT-GENERAL'S OFFICE,
Washington, June 3, 1857.

SIR: By direction of the Secretary of War, I have the honor herewith to transmit, for your information and government, a copy of a requisition made, the 28th instant, upon the governor of Florida for ten companies of mounted volunteers to serve under your orders in the prosecution of hostilities against the Seminoles.

These volunteers will be mustered into the service of the United States for the period of six months, unless sooner discharged.

I am, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

Col. G. LOOMIS,
Fifth Infantry, Commanding Department of Florida, Tampa, Fla.

ADJUTANT-GENERAL'S OFFICE,
Washington, December 22, 1857.

SIR: Your letter of the 2d instant to the assistant adjutant-general at the headquarters of the Army, relative to the volunteer companies in the service of the United States, at the present time, in Florida, and the manner in which they are to be replaced, has been forwarded to this office and laid before the Secretary of War.

The Secretary is favorably impressed with the views suggested by you in respect to the employment of organized companies of guides, trailers, boatmen, &c., believing that they would render the most efficient service, considering the nature of the country in which they would have to operate, and the character of the foe; but as this particular description of force can only be obtained by an allowance of compensation greatly beyond that which existing laws provide, he is reluctantly compelled to withhold his assent to the measure proposed.

You are, however, authorized to make requisition upon the governor of Florida for volunteers to replace those now in service whose engagements are about to expire; and for such number as, in your judgment, the objects to be accomplished may require, provided the limit at present allowed is not exceeded.

I have the honor to be, sir, very respectfully, your obedient servant,

S. COOPER,
Adjutant-General.

Col. GUSTAVUS LOOMIS,
Fifth Infantry, Commanding Department of Florida, Tampa, Fla.

[House Ex. Doc. No. 203, Forty-seventh Congress, first session.]

Letter from the Secretary of War relative to the claim of Florida against the United States for the suppression of Indian hostilities between the years 1855 and 1860.

May 23, 1882.—Referred to the Committee on Claims and ordered to be printed.

WAR DEPARTMENT,
Washington City, May 22, 1882.

SIR: I have the honor to transmit herewith a report prepared in this Department, in accordance with the provisions of a joint resolution approved March 3, 1881 (21 Stat., 520), for the investigation of the claim of the State of Florida against the

United States for the suppression of Indian hostilities between the years 1855 and 1860.

A duplicate of this report has this day been transmitted to the President *pro tempore* of the Senate.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

To the SPEAKER OF THE HOUSE OF REPRESENTATIVES.

[Claim of the State of Florida, 1855-1860.]

Report of Maj. Thomas F. Barr, judge-advocate, United States Army.

WAR DEPARTMENT,
DIVISION OF REQUISITIONS AND ACCOUNTS,
May 20, 1882.

SIR: I have the honor to submit in duplicate the following report upon the claim of the State of Florida against the United States for expenditures made in suppressing Indian hostilities in said State between the years 1855 and 1860.

This report is based upon the provisions of the joint resolution of Congress approved March 3, 1881, as follows:

"That the Secretary of War be, and he is hereby, authorized and directed to investigate, ascertain, and report to Congress, as soon as practicable, the amount of the claims of the State of Florida, for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860. In making such investigation the said Secretary is directed to receive and consider such testimony as he may deem necessary or proper for or against claims, including the muster-rolls of the State troops, and such other official data as may be on file in the War Department.

"In submitting his report to Congress the said Secretary shall not include any payments or allowances made by the State in excess of the amounts allowed by law at the time in behalf of troops regularly in the service of the United States." (21 Stat., 520.)

From data afforded by the records of the War Department and executive publications of the State of Florida, the history of the affairs that caused the expenditures set forth in the claim now under consideration appears as follows:

Military operations in Florida during the years 1855, 1856, and 1857 extended over an area of 27,400 square miles, and were against ninety-eight hostile warriors. The forces engaged were as follows:

1. Regular troops numbered 840 in 1855; 866 for first nine months of 1856; 1,756 from October 1, 1856, to September 1, 1857; and 339 for the remaining four months of 1857.

2. Volunteers called out and mustered into the service of the United States (none in 1855), 321 in 1856; 1,164 in 1857.

3. Militia forces called out by the State authorities for short periods of service between December 1, 1855, and January, 1857. (See annexed Exhibit No. 1.)

December 7, 1855, Lieutenant Hartsuff, of the Second Artillery, with two non-commissioned officers and eight privates, left Fort Myers, Florida, to reconnoiter the Big Cypress Swamp and its neighborhood. During the previous winter he had repeatedly passed alone, or with an escort of one man, over the very same ground, and the Indians had given no evidence of a hostile disposition. Between the date of its departure from Fort Myers and the 20th of the same month, Lieutenant Hartsuff's party visited many places which had been occupied by Indians in previous years, and from signs of abandonment discovered "came to the conclusion that the Indians had left the country, with the exception of a few stragglers, and had gone, probably, to the seaboard." On the last-named date, when encamped about 3 miles north of Billy's Town, on an island covered with dwarf palmettos, and before breakfast, whilst preparing for a march, was attacked by a party of Indians whose number was estimated to be from twenty-five to fifty. The lieutenant and three of his men were wounded, four men were killed, and three men escaped. (See exhibits annexed, numbered 2 and 3.)

Indian hostilities prior to and at the time above specified were anticipated by the State authorities, as is shown in the governor's message to the assembly, dated November 24, 1856, from which is taken the following extracts:

"On the 12th day of January, 1853, the general assembly passed an act entitled 'An act to provide for the final removal of the Indians from this State, and for other purposes.' The first section of that act makes it unlawful for any Indian to remain in the State. The second section requires the governor to raise a brigade.

"The fifth section provides that the governor shall tender said brigade to the Federal Government for the removal of the Indians.

"The sixth section makes it the duty of the governor, in the event of the Federal Government refusing to accept the services of said brigade, forthwith to secure the frontier settlers and employ the brigade in capturing the Indians, &c. The seventh and ninth sections provide for meeting the expenses of the force. The eleventh section provides that when the Indians commence actual hostilities the governor shall carry this act into execution."

After thus citing the law, the message continues :

"In obedience to the requirements of the act, I attempted, on my inauguration, to raise the brigade. The mounted regiment was readily procured and organized, but the infantry regiment I found it impracticable to recruit. In December last the contingency occurred upon the happening of which the executive was required to carry the law into execution. The Indians commenced actual hostilities by attacking a detachment of United States troops, commanded by Lieutenant Hartsuff. This attack was entirely unexpected, and found our frontier population in an unprotected condition. The officer in command of the United States forces was not able to give promptly the protection required for such a line of frontier, and the citizens, naturally and properly, called upon the State government to protect them in the enjoyment of their lives and property. Before, however, the decision of the executive could be obtained many men from the counties of Manatee, Hillsborough, and Hernando, moved by patriotic impulses, had organized themselves into companies, elected officers, armed, equipped, and rationed themselves, and had marched to the frontier. These companies I promptly recognized as in the service of the State, and instructed them to give efficient protection to the frontier population, and prevent, if possible, the breaking up and abandonment of the settlements. I immediately tendered to the Secretary of War such portion of the brigade as had been raised, and offered to raise the balance at the earliest practicable period. He declined, however, to receive more than five companies, three of mounted men and two of infantry, the latter of which I could only procure to the extent of one detachment.

"The three mounted companies of volunteers, numbering, rank and file, about 260 men, were all the force of that description that I was advised the Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements.

"I therefore determined to retain in the service of the State the companies of Capts. F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abner Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about 400 men. These troops have been employed partly on the frontier and partly in the Indian country. Detachments have, on three several occasions, overtaken and fought the enemy, once recovering a large amount of property (of which they had robbed one of our best citizens), and killing, as was supposed, from four to seven Indians.

"This was effected under Lieut. John Addison, without loss. The other two engagements were by small detachments from the companies of Capts. F. M. Durrance, L. G. Lesley, and W. B. Hooker, and were the most gallantly contested actions that have probably ever occurred in Florida. The Indians, having the advantage in point of numbers, appeared determined to destroy their pursuers, and such was the desperation with which they fought that one contest was decided by a resort to pocket-knives, in which an Indian was killed by having his throat cut. In these three engagements it is supposed that over 20 Indians were killed and a number wounded, and so thoroughly were they chastised that, although more than five months have elapsed, they have not, as I have been advised, ventured an engagement or even an attack upon the frontiers. In these last two engagements we lost, in killed, Lieutenants Carleton, Whiddon, and William Parker, some of the most gallant spirits of our little army; and while all did their duty nobly, and are entitled to the gratitude of the whole State, the memories of those who perished should be embalmed in every heart.

"For a more detailed account of these gallant actions, I respectfully refer to the report of Capt. F. M. Durrance, herewith communicated." (See annexed Exhibit No. 4.)

Immediately succeeding the surprise and defeat of Lieutenant Hartsuff, much uneasiness was exhibited among the frontier settlements. The governor of the State, Federal military officers, officials connected with the Indian service, and the United States postmasters, as well as the citizens whose lives and property were in danger, seem to have unitedly suggested the employment of volunteer troops and the forcible removal or destruction of the Indians. These facts are shown in the voluminous correspondence then had upon the subject, some of which accompanies this report.

On January 3, 1856, the Secretary of War wrote to Captain Casey, of the Army, then on Indian service in Florida :

"The occurrence of actual hostilities commenced by the Seminole Indians suspends all instructions heretofore given with a view to effect the peaceable removal of those Indians." (See Exhibits 5 and 6.)

On the 7th, following, he authorized the employment in United States service of five companies of volunteers. (See Exhibits 7 and 8.) Under this authority four companies were received into the United States service—two on February 18, one on March 1, and one on March 10, 1856; and from the time last mentioned until May, 1858, some four or five companies of volunteers were continued in the said service, and were paid and supplied as were regular troops.

Before the organizations were received into United States service, however, they, with other bodies of men, had been accepted by the governor, and had been actively employed as militia companies in the service of the State.

Of some of these organizations the department commander, Colonel Munroe, wrote to the governor, January 12, 1856, that—

“The State Volunteers, under Captains Kendrick and Johnston and Lieutenant Kendrick, performed their thirty days’ service south of the Caloosahatchee and in the Everglades, with much credit to themselves; and they have been spoken of by the United States officers with whom they were associated on their tour in the most favorable manner.” (See Exhibit No. 9.)

This communication of January 12, 1856, seems to be the first recognition had through any United States official of services rendered by the militia after the surprise in December, 1855. The companies above mentioned, as those of Captains Kendrick and Johnston and Lieutenant Kendrick, were in the militia service of the State at the time, and did not become United States volunteers until a later period.

The expenditures made by the State for these and other militia companies from December, 1855, to December 31, 1860, are now presented for consideration under the resolution of Congress aforesaid.

The organizations to which the expenditures relate, with number of vouchers for their pay, period of State service paid for by the State, and time of muster into United States service, are specified on the annexed Exhibit No. 10.

The claim of the State is submitted on abstracts of vouchers, as follows:

A, for pay of troops	\$180,037 28
B, for subsistence	23,474 90
C, for forage	42,279 52
D, for transportation	19,843 28
E, for camp and garrison equipage	193 81
F, for quartermaster’s stores	589 67
G, for ordnance stores	808 43
H, for contingencies	10,332 84
I, for stationery	111 11
K, for medical and hospital stores	1,362 83
Total	279,033 67

After my assumption of the duties of this office a communication was addressed to Hon. William D. Bloxham, governor of the State of Florida, requesting him to furnish the War Department with a transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing officer, exhibiting expenditures made in settlement of militia claims, for service and for supplies, in the year 1856 (an uncertified copy of which had been submitted as a partial basis of the claim under consideration), and also of any other financial exhibits to be found on the records of the State germane to the subject. (See Exhibit 11.)

Under date of April 12, 1882, Governor Bloxham forwarded the transcripts as requested (see Exhibits 12, 13, and 14), from which it appears that Captain Pearson was given credit in the settlement of his accounts for the sum of \$193,330.16; and that warrants drawn by the State treasurer on account of Indian hostilities amounted to \$78,056.11. These sums aggregate \$271,041.27, or \$7,992.40 less than the amount claimed to have been expended by the State according to the claim as hereinbefore set forth.

On December 20, 1859, as appears from page 113 of a journal of the proceedings of the senate of the general assembly of the State of Florida, covering that date, a resolution was *introduced in the senate* calling upon members of Congress from Florida to procure the passage of a law refunding to the State the sum of \$241,300, advanced by the State on the payment of Florida troops. This sum is the amount of the loan negotiated by the State upon which \$222,015 was realized and placed in the hands of Capt. J. W. Pearson for disbursement. All the amounts set forth in the transcripts furnished by the governor were, it is to be remarked, expended prior to the date when this resolution was offered. These discrepancies of statement as to amounts expended, coupled with the loss and destruction of certain vouchers during the war of the rebellion, serve to greatly embarrass a consideration of the claim as submitted.

After a careful study of the resolution it was concluded by me that its scope only embraced expenditures made incident to the suppression of Indian hostilities during the period mentioned therein, and that it did not embrace the payment of antecedent

claims of a like character which happened to be paid at the same time as were the claims specified by the terms of the resolution. Acting upon this judgment, I have eliminated from consideration the following payments made by the State for services in the year 1849 :

Capt. Hansford D. Dyche's company	\$4,786 43
Capt. Aaron Jernegan's company	4,929 48
Capt. James O. Devall's company	1,601 00
	11,316 91

This leaves the sum of \$168,720.37 to be passed upon under the head of Abstract A, for pay of troops. This abstract, with its accompanying vouchers, was referred to the Paymaster-General of the Army for examination, and report upon the propriety of the payments made under the laws of the United States governing organization and rates of pay and allowances during the period charged, and also as to what payments should not be accepted under the terms of the joint resolution. (See Exhibit 15.) Both pay and muster rolls of Capt. John McNeil's company and Capt. Simon Sparkman's company, upon which payments amounting, respectively, to \$3,303.06 and \$2,967.31, appear to have been made by Captain Pearson, have been lost, so that rolls amounting to but \$162,450 could be submitted to the administrative scrutiny of the Paymaster-General.

As to the payments embraced in this amount, that officer submits a report, dated April 20, 1882 (see Exhibit 16), with statements of differences, numbered to correspond with the vouchers to which they respectively pertain, showing in detail the amounts claimed, allowed, suspended, and disallowed, with reasons for suspension or disallowance. (See Exhibit 17.)

This statement notes suspensions to the extent of \$50,852.11, and disallowances in the sum of \$11,977.40, leaving \$99,620.49 as the amount allowed under the strict rules of examination governing the scrutiny of paymasters' accounts in the office of the Paymaster-General. Under the joint resolution of Congress, however, it is conceived that those rules cannot be so applied, and that the chief purpose of the investigation thereby directed is to ascertain what expenditures were actually made by the State in the suppression of Indian hostilities by its militia, of a character which would have been made by the general Government had the troops in question been in its service. In this view suspensions of amounts paid to attorneys or administrators because no power nor letter of administration is found, while properly noted by the Paymaster-General, will not govern the conclusion of this report. The vouchers will be considered in their order, as follows :

Voucher No. 1.—Amount, \$4,809.57 ; suspended, \$307.87 ; disallowed, \$252.56. The disallowances are based upon overpayments. The company was mustered into the United States service February 21, 1856, and paid for that day in such service, while it appears by this voucher its members were paid by the State. The suspension rests on the absence of powers of attorney and letters of administration. These payments were made by the State in 1859, and the accounts of the officer by whom they were paid were accepted and certified to by the proper State officers. It may be assumed that he furnished satisfactory proof of their having been made to authorized parties at that time. It is my conclusion, therefore, that the amounts suspended in this voucher should be added to the amount allowed. Together they aggregate \$4,557.01. (See Exhibit 18.)

Voucher No. 2. Amount, \$15,794.91 ; suspended, \$6,916.81 ; disallowed, \$789.19. The same remarks apply to this statement as are noted in regard to voucher No. 1. The amount admitted as falling within the intent of the joint resolution is \$15,005.72. (See Exhibit 19.)

Voucher No. 3. Amount, \$9,693 ; suspended, \$3,598.24 ; disallowed, \$125.08. Applying rule as above, amount allowed should be \$9,567.92. (See Exhibit 20.)

Voucher No. 4. Amount, \$16,277.99 ; suspended, \$2,235.20 ; disallowed, \$119.53. Amount allowed should be \$16,158.46. (See Exhibit 21.)

Voucher No. 5. Amount, \$8,906.50 ; suspended, \$1,581.34 ; disallowed, \$74.39. Amount allowed should be \$8,832.11. (See Exhibit 22.)

Voucher No. 6. Amount \$16,739.85 ; suspended, \$3,638.36 ; disallowed, \$280.19. Amount allowed should be \$16,459.66. (See Exhibit 23.)

Voucher No. 7. Amount, \$8,833.93 ; suspended, \$2,084.19 ; disallowed \$127.47. Amount allowed should be \$8,706.46. (See Exhibit 24.)

Voucher No. 8. Amount, \$14,108.34 ; suspended, \$888.83 ; disallowed, \$368.04. Amount allowed should be \$13,740.30. (See Exhibit 25.)

Voucher No. 9. Amount, \$574.68 ; suspended, \$90.18 ; disallowed, \$30.19. Amount allowed should be \$544.49. (See Exhibit 26.)

Voucher No. 10. Amount \$9,667.71 ; suspended, \$1,926.36 ; disallowed, \$206.20. Amount allowed should be \$9,461.51. (See Exhibit 27.)

Voucher No. 11. Amount, \$2,059.45; suspended, \$167.59; disallowed, \$55.40. Amount allowed should be \$2,004.05. (See Exhibit 28.)

Voucher No. 12. Amount, \$11,510.89; suspended, \$3,896.93; disallowed, \$18.58. Amount allowed should be \$11,492.31. (See Exhibit 29.)

Voucher No. 13. Amount, \$5,804.18; suspended, \$1,671.51; disallowed, \$106.13. Amount allowed should be \$5,698.05. (See Exhibit 30.)

Voucher No. 14. Amount, \$1,994.82; suspended, \$809.19; disallowed, \$12.97. Amount allowed should be \$1,981.85. (See Exhibit 31.)

Voucher No. 15. Amount, \$180.14; suspended, \$14.19; disallowed, \$1.10. Amount allowed should be \$179.04. (See Exhibit 32.)

Voucher No. 16. Amount, \$3,526.62; suspended, \$1,440.53; disallowed, \$115.01. Amount allowed should be \$3,411.61. (See Exhibit 33.)

Voucher No. 17.—Amount, \$784.40; suspended, \$229.26; disallowed, \$3.38. Amount allowed should be \$781.02. (See Exhibit 34.)

Voucher No. 18.—Amount, \$3,243.36; suspended, \$1,928.74; disallowed, \$44.20. Amount allowed should be \$3,199.16. (See Exhibit 35.)

Voucher No. 10.—Amount claimed to have been paid on this voucher is \$10,232.43 to the members of Capt. John Addison's company. The pay-roll which should have constituted this voucher has been lost, and the muster-roll of the company alone is furnished. For this reason the Paymaster-General reports a suspension of the whole amount. The muster-roll indicates a service from April 8 to October 7, 1856, and upon this basis the Paymaster-General makes a computation of the amounts to which the members were entitled, which aggregate \$10,860.27, or an excess of \$627.74 above the sum in which the State now claims reimbursement. Capt. J. W. Pearson, as appears by the transcript of his account with the State, actually paid this company \$10,232.43, and the State paymaster certified to a comparison of the payments with the pay-rolls. It is believed that this payment should be admitted as established. (See Exhibit 36.)

Voucher No. 20.—Amount, \$4,556.59. This also rests upon a muster-roll alone, and in the absence of the pay-roll it cannot be determined which of the men were paid. A computation based upon the period of service indicated by the muster-roll, October 8 to December 15, 1856, establishes the amount proper to have been paid as \$4,023.98. The payment of this company by Captain Pearson to the amount of \$4,556.59 is certified to by the State paymaster. The amount as computed by the Paymaster-General should, it is believed, be held to be within the provision of the joint resolution. (See Exhibit 37.)

Voucher 21 and Voucher 22, referred to in Abstract A, pertaining to John McNeil's company and S. Sparkman's company, for the amounts, respectively, of \$3,303.06 and \$2,967.31. Neither muster-rolls nor pay-rolls are furnished, and there is, therefore, no data of service nor of the membership of the companies upon which to base even an estimate. It can only be said that Captain Pearson received credit for the payments. But as it is impossible to decide, as is required by the terms of the joint resolution, whether the allowances made on the missing rolls were or were not in excess of the amounts allowed by law to troops regularly in the service of the United States at the time, I do not feel justified in recommending that the amounts as stated be admitted as properly expended. This statement, it is believed, is sufficiently clear to enable Congress to pass upon the question as to whether these two rejected items should be included in any appropriation made for the reimbursement of the State, in the event of such legislative action being had in the premises.

Voucher 23.—Amount, \$809.15. The same remarks apply to this item as appear in consideration of voucher No. 20. The pay-roll is lost, and a computation based upon the muster-roll for the period of service it indicates (September 6 to 30, 1856) shows that if all the members were paid, the amount would have aggregated \$1,120.41. The amount claimed for (\$809.15), having been promptly certified to by the State paymaster, may properly, it is claimed, be admitted as expended. (See Exhibit 38.)

Vouchers 24, 25, and 26, referring to services in 1849, were eliminated from the case, as has hereinbefore been remarked.

Voucher 26½.—Amount claimed as per abstract, \$12,341.49, as payments to field and staff. A computation of the service of officers as shown by the roll filed in the office of the Adjutant-General, and the additions thereto of amounts paid on subvouchers only, aggregate \$10,142.09, leaving \$2,199.40 unaccounted for. The Paymaster-General in his report recommends allowance of \$1,265.08, the suspension of \$2,361.23, and the disallowance of \$6,515.78. The disallowances are made for the reason that no vouchers or receipts are furnished by the officers, and no evidence of any kind appears as to the individual payments. The suspensions are because of the absence of evidence connecting the persons paid with the service. The suspended payments are as follows: M. Whit Smith, pay as colonel from June 12 to October 30, 1856, \$1,075.40. His name is not on the staff-roll, nor does there appear any certificate of his service. There was no regimental organization, and this officer would not have been recognized and paid in the service of the United States had the different organizations of militia been mustered therein. The payment of \$833 to Edward R. Ives, assistant

quartermaster, of \$370 to Richard N. Jefferys, quartermaster's clerk, and \$85.33 to Perry G. Wall, wagon-master, are subject to the same remark. In my judgment these suspensions should be made absolute, and not admitted as embracing proper expenditures. It is also my judgment, however, that the amount of \$6,512.29, disallowed, may properly be admitted and included in a report of the amount expended by the State; \$3.49 of the amounts carried among the disallowances pertained to the suspended accounts, rejected as above. The amount allowed in the view above expressed should be \$7,777.37, which is less by \$4,564.12 than the sum set forth in the abstract and in Captain Pearson's account, and less by \$2,361.23 than the amounts embraced in the claims pertaining to this voucher as submitted. (See Exhibit 39.)

The aggregate of the allowances reported by the Paymaster-General under Abstract A is \$99,620.49; suspensions, \$50,852.11; disallowances, \$11,977.40. The aggregate of the sums admitted as falling within the purview of the joint resolution, as specified in the consideration of the vouchers pertaining to this abstract, is \$154,623.66. Should the amounts expended by Captain Pearson on the missing vouchers Nos. 21 and 22 be also accredited, the total would be \$150,894.03.

Abstract B, subsistence stores, covering alleged expenditures amounting to \$23,474.90, having been referred to the Commissary-General for examination (see Exhibit 40), was by him returned May 19, 1882, with a report setting forth the errors, irregularities, &c., found existing in the abstract and vouchers (see Exhibit 41). From the detailed statement accompanying this report it appears the amount of this abstract should have been \$23,836.44½. Of this amount the Commissary-General reports as having been expended properly, with proof submitted of payment to authorized parties, \$6,061.31. His report is summarized as follows:

Amount of abstract	\$23,836 44½
Amount of vouchers purchased of company commander.....	\$1,297 72
Amount of vouchers missing	2,614 79½
Amount of vouchers not receipted.....	11,575 59½
Amount of vouchers receipted by administrator.....	531 89½
Amount of vouchers, unauthorized expenditures.....	1,755 13
	17,775 13½
	6,061 31

\$1,514.52 of the amount included in unauthorized expenditures is for purchases in 1849.

As the stores purchased from officers, although prohibited by regulations, were acknowledged by the State as properly purchased, it is believed that the sum of \$1,297.72 disallowed by the Commissary-General should be included in the established claim of the State. The same may be remarked of the disallowances based upon the absence of letters of administration and powers of attorney, and these, amounting to \$531.89½, are admitted, making an aggregate of \$7,890.92 entitled, in my judgment, to acceptance.

For the disallowances because of missing vouchers, \$2,614.79½, and of vouchers not receipted, \$11,575.59½, there is no reasonable ground for including them. For all that appears, the missing vouchers may pertain to expenditures in 1849, while the vouchers not receipted are simply invoices. Such portions of the claim as partake of this character should, it is held, be passed upon by the accounting officers of the Treasury under proper equitable rules provided by legislation in that behalf. (See Exhibit 42.) Abstracts C, D, E, F, H, and I, with supporting vouchers, together with four separate accounts, were referred to the Quartermaster-General of the Army, with similar instructions to those contained in the communication to the Paymaster-General. (See Exhibit 43.)

These abstracts aggregate as follows:

Abstract C, forage	\$42,279 52
Abstract D, transportation	19,843 28
Abstract E, camp and garrison equipage	193 81
Abstract F, quartermaster's stores	589 67
Abstract H, contingent for troops.	10,332 84
Abstract I, stationery	111 11
Account of J. M. Cooper, services	7 50
Account of J. A. Garrard, services.....	22 00
Account of Fred Dykes, rent.....	5 00
Account of P. G. Wall, rent.....	31 25
Total.....	73,415 98

Upon these abstracts and accounts the Quartermaster-General reported, under date of April 20, 1882:

That the expenditures which seem to have been properly made are supported by vouchers issued by officers of the Florida Volunteers and by Jesse Carter, a special

agent of the State, which I think may be accepted as reasonable charges, and are in amount as follows:

Abstract C.....	\$34,669 74
Abstract D.....	17,247 39
Abstract E.....	98 59
Abstract F.....	395 16
Abstract H.....	9,015 81
Abstract I.....	10 10
Account of J. M. Cooper.....	7 50
Total.....	61,444 29

(See Exhibit 44.)

This is a reduction from the amount as claimed of \$11,971.69, arising from the absence of subvouchers, the absence of signatures acknowledging receipts, and errors of computation.

The Quartermaster-General reports that, from such comparisons as the records of his office afford opportunity to make, the prices for forage, transportation, &c., paid by the State appear to have been reasonable.

The amount claimed to have been expended for "forage," Abstract C, is \$42,279.52, of which the Quartermaster-General is of opinion that \$34,669.74 was properly expended, and that payment thereof is shown to have been made.

The difference between these two amounts, \$7,609.78, arises from absence of vouchers in support of alleged payments, absence of signatures in acknowledgment of receipt, and error in vouchers. These vouchers appear to have been paid by Jesse Carter, special agent for the State, of whose accounts, as accepted by the State, no transcript is furnished. It will be observed that upon Abstract D, transportation, the Quartermaster-General finds payments supported by sufficient evidence to the amount of \$17,247.39, a less sum by \$2,595.89 than that submitted, while in the statement of Capt. J. W. Pearson's account, hereinbefore referred to, and by whom all the subvouchers appear to have been paid, he claimed credit for payments of claims for transportation of \$17,546.95. Under this head there are subvouchers missing to the extent of \$2,060.14, and subvouchers amounting to \$535.75 not properly receipted.

Of the payments claimed to have been made for camp and garrison equipage vouchers for but \$98.59 are furnished, the balance, \$95.22, not being so sustained.

Under Abstract F, quartermaster's stores, there is a disallowance of \$55.56, caused by a missing voucher, and \$138.95 by a non-receipted voucher, leaving, as approved by the Quartermaster-General, the sum of \$395.16.

For "contingencies," Abstract H, there is admitted the sum of \$9,015 81, subvouchers amounting to \$716.78 being missing, and others for \$600.25 not being receipted.

For "stationery," Abstract I, proof is furnished for the payment of but \$10.10, no voucher appearing in support of an alleged payment of \$44.10, and vouchers amounting to \$56.91 not being receipted.

The accounts of Jacob A. Garrard, \$22, Fred. Dykes, \$5, and P. G. Wall, \$31.25, are not receipted and are not approved by the Quartermaster-General.

The statement accompanying the report of the Quartermaster-General, setting forth the errors, irregularities, &c., commented upon, is appended to this report. (See Exhibits 45, 46, and 47.)

Abstract G, ordnance, for \$808.43, was referred to the Chief of Ordnance for examination (see Exhibit 48), and by him returned with a statement setting forth the amounts allowed and disallowed (see Exhibit 49). This statement embraces accounts amounting to \$623.43, no voucher for an alleged payment of \$235 to Post & Mel having been filed. Of this amount the Chief of Ordnance reports an allowance of \$507.80. The item not considered is found filed with Abstract B as part of an invoice simply made out in the name of the firm indicated. It cannot be accepted as evidence of a money payment. The same may be remarked of another account in the name of the said firm upon which the Chief of Ordnance reports an allowance of \$156.50, and of an invoice of stores amounting to \$205 in the name of E. G. Rogers & Co., upon which an allowance is made by the Chief of Ordnance of \$163.40. Neither of these allowances should, it appears to me, be included in a report based upon the terms of the joint resolution, and they are therefore deducted from the total sum reported by the Chief of Ordnance, leaving, as properly established under Abstract G, \$187.90. Abstract K, pertaining to medical attendance and medicines, was referred to the Surgeon-General for examination. (See Exhibit 50.)

This abstract embraced accounts amounting to \$1,357.83, less by \$5 than the sum it was submitted to sustain. The Surgeon-General recommends the allowance of \$501.32. His reasons for failing to recommend the allowance of the remainder of the

sum are set forth in his report, which is appended hereto. (See Exhibit 51.) Accounts are not certified nor receipted, and in one account the acknowledgment is simply of the receipt of a certificate of compensation.

In the examination of the State's claim and the preparation of this report full consideration has been given to the facts as to the loss of vouchers belonging to the State during the war of the rebellion, and amounts admitted as having been expended, even when receipts were missing, if evidence could be found tending to show that the payments were really made. Such claims as could be sustained by reference to the audited and accepted account of Capt. J.W. Pearson have been embraced in the conclusions of this report, but beyond this there has seemed to be no legitimate room for widening the field of inquiry and inferentially to admit payments to have been regularly made.

The amounts to be reported to Congress in the view taken by me of the provisions of the joint resolution of March 3, 1881, are as follows:

Abstract A.....	\$154,623 66
Abstract B.....	7,890 92
Abstract C.....	34,669 74
Abstract D.....	17,247 39
Abstract E.....	98 59
Abstract F.....	395 16
Abstract G.....	187 90
Abstract H.....	9,015 81
Abstract I.....	10 10
Abstract K.....	501 32
Account of J. M. Cooper.....	7 50
Total.....	224 648 09

an amount less by \$54,985.58 than that of the claim as submitted by the State; \$11,316.91 of this is for payment of troops for service in 1849, and \$6,270.37 for the payment of two companies in cases where both muster and pay rolls are missing and referred to specifically in this report in consideration of Abstract A. The reasons for the failure to include the remainder have been hereinbefore set forth.

Very respectfully, your obedient servant,

THOMAS F. BARR,
Judge-Advocate, United States Army.

The SECRETARY OF WAR.

EXHIBIT No. 1.

[Indorsement on letter (No. 199 S.) of Hon. I. I. Stevens, dated May 17, 1858, relative to the number of regular and volunteer troops employed in Florida in 1855, 1856, and 1857, and the number of Indians engaged in hostilities, &c.]

1st. The average number of regular troops employed in the late Indian difficulties in Florida was, in 1855, 840; in the first nine months of 1856, 866; from October 1, 1856, to September 1, 1857, 1,755; and in the remaining four months of 1857, 339.

Of volunteers there were employed in 1855, *none*; in 1856, an average number of 321; in 1857, an average number of 1,164; and in addition to these, who were called into service by the Federal authorities, the State authorities of Florida called out for short terms of service, in the year 1856, certain other companies of volunteers, whose services have not as yet been recognized by Congress.

2d. The number of Indian warriors engaged in these hostilities is, from the best information contained in the records of this office, supposed to have fallen short of 100. The Indian Office may possibly be more correctly informed on this head.

3d. According to the calculations of an officer of the Corps of Topographical Engineers (Lieut. G. K. Warren), the military operations during the period named extended over an area of 27,400 square miles, being all that portion of Florida lying south of the twenty-ninth parallel of north latitude.

Respectfully submitted.

S. COOPER,
Adjutant-General.

ADJUTANT-GENERAL'S OFFICE, May 20, 1858.

EXHIBIT No. 2.

HEADQUARTERS TROOPS ON THE CALOOSAHATCHEE,
Fort Myers, December 24, 1855.

SIR: In my letter of the 21st instant I informed you of the attack on Lieutenant Hartsuff's party by the Indians. I now proceed to give a more detailed statement of the affair, and of the operations of Lieutenant Hartsuff from the time of his leaving this post until the attack on his camp.

Lieutenant Hartsuff was ordered, with two non-commissioned officers and eight privates (six mounted and two on foot), with two six-mule teams, to proceed to and reconnoiter the Big Cypress Swamp and its neighborhood, his whole force, including teamsters, being ten men, a number deemed by me sufficient, he having during the last winter repeatedly passed unmolested alone and with an escort of one man over the very same grounds, and the Indians never subsequently having given the slightest evidence of a hostile disposition. Accordingly, on the morning of the 9th instant he left this post, and, as I learn from the reports of the men of his party who escaped (copies of which I send you), he encamped on the second day's march 30 miles from his post, and with a sergeant and two privates went on a reconnaissance. He saw while out an Indian man and boy driving hogs, who endeavored to avoid him, and who showed no disposition to give him information. He the next morning reached Fort Simon Drumm, and found the fort burned. He then proceeded to Fort Shackelford, and found it burned. He remained there two days, engaged in visiting the neighboring villages and exploring the country, but found no Indians and no evidence of their having been there for months. He then returned to Fort Simon Drumm, and marched from thence towards Billy's town, one day's march south. He encamped about three miles north of Billy's town, in a fine island covered with dwarf palmettoes, and was employed two days (the 18th and 19th) in examining the country, during which time he visited Billy's town, Assenwat's town, and several other villages, and saw no Indians and not the slightest evidence that any had during the summer been there. On the contrary, the paths, which were fresh and traveled last winter, are now quite overgrown. He thus came to the conclusion that the Indians had left the country, with the exception of a few stragglers, and had gone probably to the seaboard. He then ordered his party to prepare for an early start for this post in the morning (Thursday the 20th instant). Accordingly the men had at daybreak got their breakfasts, struck their tents, and partly saddled and harnessed their horses and teams (Lieutenant Hartsuff himself not yet having breakfasted nor had his tent struck), and were employed in preparing for their march, when they were attacked by a party of Indians, varying, in the opinions of the different men, from 25 to 40. The Indians being distant about 15 to 20 yards, and behind trees, and the soldiers in the open prairie, there is great obscurity as to the conduct of part of these men, which requires a closer investigation than I can now give it, but the probability is that the most of them fell at the first fire. Lieutenant Hartsuff, on hearing the whoop, ran immediately from his tent to the wagons, passing a soldier (Foster or Hook) with his leg broken, and found at the wagon three privates, Hanna, of Company K, Baker, of Company G, and Murtagh, of Company K. He was wounded in the arm probably in passing from his tent to the wagon. Being from his wound unable to load, he directed one of the men to load for him, and he fired two or three times with a musket and about the same number with a rifle. He was while so engaged, and most nobly and gallantly encouraging his men, again struck in the breast, the ball striking his pistol hilt and stunning him. Whether wounded a third time seems somewhat doubtful, but he probably was, in the arm, when he told the men (they all being wounded and Murtagh killed) they could do no more, and directed them to take care of themselves, and he himself retreated to the hammock, since which he has not been seen or heard of, and it is to be feared that he has fallen. He was nobly sustained in his short and unequal conflict by Privates William Baker, of Company G, and John Hanna, of Company K, and by Private Patrick Murtagh, of Company K, who fell. Had he been equally supported by the rest of his command, the result might have been very different. Private Foster, of E, or Hook, of G, fell early with his thigh broken. Hurst, of E, having fired once, hid himself in a hammock. Sergeant Holland, of K, and Corporal Williams, of G, abandoned the party apparently without an attempt at defense, and of the rest nothing is known.

Five have escaped and arrived at this post, viz: Sergeant Hollaud, Corporal Williams, and Privates Hanna, Baker, and Houst. Of the others, with their brave commander, nothing has been heard, and it is to be feared all have fallen.

Lieutenant Hartsuff was an officer of great promise, intelligent, amiable, and energetic. He was beloved as a man and respected as a soldier, and in him the service has suffered a great loss.

I am, sir, very respectfully, your obedient servant,

Leint. T. M. VINCENT,
Acting Assistant Adjutant-General.

HARVEY BROWN,
Brevet Colonel, Commanding.

EXHIBIT No. 3.

HEADQUARTERS TROOPS ON CALOOSAHATCHEE,
Fort Myers, Dec. 27, 1855.

SIR: I have the very great satisfaction of reporting the safety of Lieut. Hartsuff, who arrived here under escort of Capt. Allen's company, about 2 o'clock yesterday afternoon, and, though severely wounded, in much better condition than could have been hoped for. He has two ugly wounds, neither of which the doctor considers dangerous. The one is a flesh wound through the arm, the other in the left breast. The surgeon at Fort Simon Drumm probed to the extent of $2\frac{1}{2}$ inches, without finding the ball, and since here the doctor has not deemed it advisable to make further search. He is comfortable and doing well. His statement of the affair, as well as of his previous proceedings, are strongly corroborative of those of Privates Hanna and Baker. Of their bravery and coolness he speaks in the highest terms. The former, besides a very severe wound in the belly, had a ball through his hat, two through his coat, and three through his pantaloons; the other was wonderfully preserved by the ball striking his knife and bending it up. Lieut. Hartsuff himself escaped in a similar manner, a ball having struck the cylinder of his pistol, very much stunning him, and giving him intense pain, but otherwise not serious.

Lieutenant Hartsuff says he considered the burning of the forts as a cause for additional care and vigilance, but not for the abandonment of the duty on which he was sent; that he was confirmed in his opinion by the abandonment of the country, he not finding the slightest trace of Indians, or of their having been at any place he visited during the past season.

On the morning of the fight, when he first heard the whoop and the firing, he had just arisen. He secured his revolver, and, looking through the opening of the door of his tent, distinctly saw the Indians behind the trees, their attention directed to the wagons. Three or four of them were within as many yards of him, the others at various distances, scattered through the little pine island, in front of and distant twelve to fifteen paces from the wagons, their flank to him. He fired twice at the Indians, and both times with effect, the Indians being almost within reach of his arm. He then, hearing the firing at the wagons, ran there and joined his command. He there found Privates Murtagh laying on the ground badly wounded, and Hanna and Baker standing behind the wagons and engaged with the enemy. He left Horth near his tent, and Foster between the tent and wagon, on the ground, both severely wounded. All this was within the space of 5 minutes' time. Murtagh told him that his musket was loaded. He took and fired it, and then, Baker loading for him, he fired several times, during which he received a wound in the arm, which he thought had broken it, and afterwards another, which gave him intense pain and great faintness, and which at the time he thought mortal. He then told the two surviving men that he could do nothing more and they must take care of themselves, and he endeavored to get to a hammock distant about 20 yards, and fell on its edge, Hanna and Baker passing him, and the latter telling him that he would try to get to Fort Myers and carry the news. All this was within fifteen or twenty minutes of the first fire. He then endeavored to get on, but in crossing a lily-pond close by he fell and was unable to rise again, the water covering all but his head. While there he heard an Indian repeatedly cry, "Come out; come out!" He remained there about two hours, when the agony of his wound was so intense that he contrived to get up and walk towards the road, some two hundred yards, where he fell, from exhaustion, among the dwarf palmettoes. He remained there, unable to move, until night, when he moved half a mile. He then fell again exhausted, and so remained, unable to move, for two days and nights, and until the evening of Saturday, when he succeeded in getting up (he having had no food or water, and suffering from thirst and but little from hunger), and commenced his march towards Fort Simon Drumm, being able to go about half a mile at a time. He thus proceeded till sunrise, and then laid by, completely exhausted. He here, however, got water. He remained concealed in this place until the afternoon (Sunday), when he resumed his march, and reached Fort Simon Drumm about 8 o'clock p. m., and there found Major Arnold's command.

The following is the result of the battle, so far as known: One first lieutenant and three privates wounded; four privates killed, and one sergeant, one corporal, and one private unhurt; total, 11—4 killed, 4 wounded, and 3 escaped; total, 11.

Lieutenant Hartsuff reports the country as being very wet towards the Everglades, for many miles covered with water.

The perfect coolness and bravery of Lieutenant Hartsuff in these most trying circumstances, as warmly attested by Hanna and Baker, both before and since his return, and the fortitude and energy exhibited in his escape, merit the highest praise, and I hope will receive the notice of the War Department; and I also most respectfully

recommend to its favorable consideration Privates John Hanna, of Company K, and William Baker, of Company G, Second Artillery, for their distinguished bravery.

I am, sir, very respectfully, your obedient servant,

HARVEY BROWN,
Brevet Colonel, Commanding.

Lieutenant VINCENT, *A. A. A. G.*

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 2, 1855.

A true copy.

T. M. VINCENT,
First Lieutenant, Second Artillery, Acting Assistant Adjutant-General.

EXHIBIT No. 4.

Governor's message.

EXECUTIVE DEPARTMENT,
Tallahassee, November 24, 1856.

Fellow-citizens of the senate and house of representatives:

* * * * *

INDIAN HOSTILITIES.

On the 12th day of January, 1853, the general assembly passed an act entitled "An act to provide for the final removal of the Indians from this State, and for other purposes."

The first section of that act makes it unlawful for an Indian to remain in this State.

The second section requires the governor to raise a brigade, composed of one regiment of mounted volunteers and one regiment of infantry, of not more than one thousand men each.

The fifth section provides that the governor shall tender said brigade to the Federal Government, for the removal of the Indians.

The sixth section makes it the duty of the governor, in the event of the Federal Government's refusing to accept the services of said brigade, forthwith "to secure the frontier settlers" and employ the brigade in capturing the Indians, &c.

The seventh section appropriates \$500,000 for the expenses of the war, and authorizes the governor to borrow the money at 6 per cent. interest.

The ninth section authorizes the comptroller to audit the accounts and issue warrants upon the treasury for their payment.

The eleventh section provides that when the Indians commence actual hostilities, the governor shall carry this act into execution.

In obedience to the requirement of this act, I attempted on my inauguration to raise the brigade. The mounted regiment was readily procured and organized, but the infantry regiment I found it impracticable to recruit. In December last the contingency occurred upon the happening of which the executive was required to carry the law into execution. The Indians commenced actual hostilities by attacking a detachment of United States troops commanded by Lieutenant Hartsuff. This attack was entirely unexpected, and found our frontier population in an unprotected condition. The officer in command of the United States forces was not able to give promptly the protection required for such a line of frontier, and the citizens naturally and properly called upon the State government to protect them in the enjoyment of their lives and property. Before, however, the decision of the executive could be obtained, many men from the counties of Manatee, Hillsborough, and Hernando, moved by patriotic impulses, had organized themselves into companies, elected officers, armed, equipped, and rationed themselves, and had marched to the frontier. These companies I promptly recognized as in the service of the State, and instructed them to give efficient protection to the frontier population, and prevent, if possible, the breaking up and abandonment of the settlements. I immediately tendered to the Secretary of War such portion of the brigade as had been raised, and offered to raise the balance at the earliest practicable period. He declined, however, to receive more than five companies, three of mounted men and two of infantry—the latter of which I could only procure to the extent of one detachment.

The three mounted companies of volunteers, numbering, rank and file, about two hundred and sixty men, were all the force of that description that I was advised the

Government designed using for frontier protection. This, to my mind, was quite insufficient for the reasonable protection of the country, to say nothing of furnishing pursuing parties when the Indians should make their appearance in the settlements. I therefore determined to retain in the service of the State the companies of Captains F. M. Durrance, L. G. Lesley, William H. Kendrick, and Abner Johnson, and afterwards added a detachment under Lieut. John Addison, making, rank and file, about four hundred men. These troops have been employed partly on the frontier and partly in the Indian country. Detachments have on three several occasions overtaken and fought the enemy, once recovering a large amount of property (of which they had robbed one of our best citizens), and killing, as was supposed, from four to seven Indians. This was effected, under Lieut. John Addison, without loss. The other two engagements were by small detachments from the companies of Capts. F. M. Durrance, L. G. Lesley, and W. B. Hooker, and were the most gallantly contested actions that have probably ever occurred in Florida. The Indians, having the advantage in point of numbers, appeared determined to destroy their pursuers, and such was the desperation with which they fought that one contest was decided by a resort to pocket-knives, in which an Indian was killed by having his throat cut. In these three engagements it is supposed that over twenty Indians were killed, and a number wounded; and so thoroughly were they chastised that, although more than five months have elapsed, they have not, as I have been advised, ventured an engagement or even an attack upon the frontiers. In these last two engagements we lost in killed Lieutenants Carleton and Whiddon, and William Parker, some of the most gallant spirits of our little army; and, while all did their duty nobly, and are entitled to the gratitude of the whole State, the memories of those who perished should be embalmed in every heart. For a more detailed account of these gallant actions, I respectfully refer to the report of Capt. F. M. Durrance, herewith communicated.

When the Indian outbreak occurred, the money markets of the world were in such a condition as to forbid even the hope of negotiating a dollar upon the terms to which I was limited by the act of January 12, 1853. The impossibility of procuring subsistence and forage, except to a limited extent, forbade my calling into the service of the State such a force as would have protected the frontier and promptly captured or humbled the enemy. Under these circumstances I was compelled to limit the force to four companies and a detachment. These I provided for temporarily by using the contingent fund, and borrowing the small balance remaining uninvested of the school and seminary funds. Having made this temporary provision, I proceeded to Washington City, with the hope of inducing the War Department to accept the services of a brigade of volunteers, or, at all events, receive the companies retained by the State. I did not, however, succeed in either, but received assurances of the determination of the Government to remove the Indians by force, and to use such an amount of force for that purpose as could be profitably employed. The correspondence upon this point with the War Department is herewith communicated for the information of the general assembly.

That the Secretary of War did honestly determine to remove the Indians I entertain no doubt, but that he made a mistake in reference to the kind and extent of force necessary for that purpose is now manifest. The purpose of removal is, however, prominently preserved, and recently a general officer of great skill and success in such warfare has been ordered to the command, with increased forces. To what extent he may estimate for a mounted volunteer force I am not yet advised. That he will find the war interminable without a mounted force, there is too much reason to fear. I have, however, great confidence in his capacity for such a service.

Having failed to effect what I desired at Washington, and having determined to continue in the service of the State such a mounted force as was deemed sufficient to give reasonable protection to the frontier, I found myself compelled to negotiate for money on terms not authorized by the statute. I negotiated a loan in the city of Charleston for \$30,000, at an interest of 7 per cent. per annum, to be returned at some early day after the adjournment of the present session of the general assembly. This fund has been reserved for the purchase of subsistence and forage, and for the payment of incidental expenses, and will at an early day be exhausted. I respectfully invite the general assembly to appoint a committee to examine and report upon this loan, and the disbursement of the funds made by my special orders.

During my absence on my visit to Washington City, a very great excitement occurred in Levy County, which spread rapidly into the counties of Madison, Columbia, and Alachua. The report of Indian trails in great number, with an attack upon a citizen and another upon a fort or stockade, with a threatened depopulation of the section of country, induced me to send Capt. A. J. T. Wright, with a select detachment, to examine carefully and report the facts. His report is herewith communicated. It will be seen that his examination confirmed the impression, so generally prevailing, that there were Indians in considerable number in that section, and called for two mounted companies to capture or expel them. The balance of his own company, with the company of Captain Stewart, were promptly ordered to join him. On the 13th of

June, the command of that special service was assigned to Col. M. Whit Smith, with authority to recruit four infantry companies to aid in scouring thoroughly the Gulf and Suwannee hammocks, and other suspected places. This assignment of command was connected with the duties of recruiting officer, quartermaster, and commissary, to be covered by a major's pay, as will be seen by my letter of instructions of that date, a copy of which is herewith communicated.

The infantry companies ordered to be recruited were deemed necessary for temporary service in the Gulf hammock and adjacent places, and were then desired for Colonel Munroe, commanding United States forces in Florida, to aid in filling a requisition then daily expected, of which advices from the War Department had been received. A portion of these were recruited, but it was found difficult to raise full companies, and as the commanding officer required such, they were discharged at the completion of the special service for which they were enlisted. This whole special service terminated in September, and the companies were generally discharged on the 30th day of that month.

At the expiration of six months from the respective dates of mustering the three mounted companies and one infantry detachment of volunteers into the service of the United States, and the four companies and one detachment of mounted volunteers into the service of the State, they were all regularly mustered out. The second requisition from Colonel Munroe for three companies, to supply the places of those mustered out, was filled by companies organized and commanded by Captains S. L. Sparkman, L. G. Lesley, and Robert Bullock. The companies mustered out of the service of the State were promptly supplied by others commanded by Captains F. M. Durrance, W. H. Kendrick, Abner Johnson, and E. T. Kendrick. The detachment commanded by Lieutenant Addison was ordered to be substituted by a full company, the organization of which has not yet been reported to me.

The great distance at which I was located from the seat of war, the necessity for economizing the limited means at my disposal, and the difficulty of communicating my instructions, with the mails virtually suspended for a portion of the time, made it, in my judgment, proper to appoint a special and confidential agent, near the seat of war, to discharge all such duties, whether civil or military, as might be devolved upon him by executive authority. I therefore, on the 4th of February last, appointed as such agent General Jesse Carter, of Tampa, who has since that date been laboriously engaged in duties connected with the present Indian disturbances. His reports, letters, and abstracts are on file, copies of which will be furnished to the general assembly, if desired. A copy of the letter of his appointment and such general instructions as have been issued to him in relation to the service are herewith communicated. He is now, in company with a portion of the State troops, on an extended expedition into the Indian country, a report of which and its results I hope to be able to communicate to the general assembly at an early day.

Should the United States call for no additional mounted volunteer force for the present campaign, and make no other provision for cavalry, it will, in my judgment, be unsafe to discharge any part of the mounted force now employed by the State.

It will be seen by a correspondence, herewith communicated, between the Post-Office and War Departments, and one of our Senators, that the provision for mounted force on the part of the Government was so limited that the mails between Palatka and Tampa were virtually suspended for the want of protection. On being advised of this state of things, I ordered General Carter, the State's special agent, to confer with the colonel in command on this subject, and if he was unable to give the necessary protection, to furnish it from the forces in the service of the State. My order in reference to the matter is herewith communicated.

No provision having been made by the Government of the United States to pay or subsist our State forces, it becomes the imperative duty of the State government to do so. The amount, which will be due on the 20th of February next, should no change in our present force be made, will be (including pay, subsistence, forage, transportation, incidental expenses, and the loan negotiated in Charleston), according to my estimate, about \$225,000, and for each six months' service beyond that period, should the necessity unfortunately continue to exist, a provision of \$110,000 should be made.

With these explanations and suggestions, this embarrassing question is submitted to the general assembly, with the assurance that I shall cheerfully and heartily co-operate with you in any proper measure which your wisdom may suggest for protecting the credit of the State, discharging her obligations, and removing the Indians from within her borders.

* * * * *

I am your fellow-citizen,

JAMES E. BROOME.

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EXHIBIT No. 5.

[Washington and New Orleans Telegraph Line Office, Washington, corner Seventh and D streets.
Dated Tampa, Fla., 23d December, via Savana m. Received Washington, 2d instant January,
o'clock 6.35 min. p. m.]

To Hon. JEFFERSON DAVIS,
Secretary of War :

The Seminoles attacked the advanced party of troops on the Big Cypress on the morning of 20th. Lieutenant Hartsuff and five men killed or missing. A peaceful removal is impossible.

J. C. CASEY.

EXHIBIT No. 6.

WAR DEPARTMENT,
Washington, January 3, 1855.

SIR : Your note by telegraph, of the 23d ultimo, was received yesterday. The occurrence of actual hostilities, commenced by the Seminole Indians, suspends all the instructions heretofore given you with a view to effect the peaceable removal of those Indians. It is presumed that Colonel Munroe has despatched by mail to this Department a report in relation to Indian affairs in Florida, and on its receipt further instructions will be given for your guidance.

Very respectfully, your obedient servant,

JEFFERSON DAVIS,
Secretary of War.

Capt. JOHN C. CASEY,
Tampa Bay, Florida.

EXHIBIT No. 7.

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 20, 1856.

SIR : By virtue of authority from the War Department, dated Adj't. Gen'l's Office, Washington, January 7, 1856, and received by me on the 19th instant (of which a copy is herewith), I have now the honor to call on your excellency for the following volunteer force to provide for the protection of the frontier, and to co-operate with the U. S. troops in enforcing the removal of the Indians remaining in the State :

One company of mounted volunteers, to be mustered into service, say, in the neighborhood of Fort Gatlin.

One company of mounted volunteers, to be mustered into service, say, in the neighborhood of Heecheepoksasa, and one company of mounted volunteers, to be mustered into service, say, in the neighborhood of Fort Meade.

Two companies of foot, to be composed exclusively of good woodsmen, familiar with the habits of Indians, to be employed as hunters and trailers in the swamps and morasses, where horsemen cannot go, and where alone Indians are to be found and overcome.

As each mounted company will act separately, and the foot companies are to be associated with the regular troops in their operations, no field or staff officers will be required or received with them.

"Companies serving in the peninsula of Florida and at Key West are authorized to be carried up to the maximum legal standard of *seventy-four* privates." (See Special Order No. 70, dated War Department, Adj't. Gen'l's Office, Washington, April 18, 1855, copy herewith; and 2d section of act of June 17, 1850, entitled "An act to increase the rank and file of the Army," &c.) The volunteer companies now called for will therefore each be composed as follows, viz: One captain, one 1st lieutenant, one 2d lieutenant; four sergeants, four corporals, two musicians, and seventy-four privates.

General Jesse Carter, of this county, has consented to proceed immediately to the capital for the purpose of conferring with your excellency on the details of this business, as my duties here will not allow me to leave.

Most respectfully, your obedient servant,

JOHN MUNROE,
Maj. 2d Reg. Art., Bt. Col. Comdg. Troops in Peninsula of Florida.

To his Excellency JAMES E. BROOME,
Governor of Florida, Tallahassee.

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 23, 1856.

A true copy.

J. M. VINCENT,
1st Lieut. 2d Arty., A. A. Adj't. General.

EXHIBIT No. 8.

HEADQUARTERS TROOPS IN FLORIDA,
Fort Brooke, January 23, 1856.

COLONEL: I have the honor to transmit you herewith a copy of a requisition made by me on the governor of Florida, based on the instructions of the Secretary of War, as communicated in your letter of the 7th instant. Doubting whether foot troops could be readily raised, if at all, of a suitable character, my call has been for the maximum number of mounted men authorized, believing it to be the only course which would keep the mass of the frontier settlers at their homes, which they would otherwise abandon, thereby subjecting themselves to much suffering.

From the absolute want of officers under my control, it will be necessary that instructions be given from the War Department for an officer to repair to the St. John's River, say in the vicinity of Fort Gatlin, to muster into service the company which it is proposed should rendezvous there, and that the same, or some other competent officer, be designated to perform the duties of quartermaster and commissary on that side the peninsula, and directed to make requisitions for transportation, forage, subsistence, &c., direct and without loss of time; the length of time required for communication from this post with troops serving in that vicinity will prevent my giving direct the timely instructions requisite for the prompt performance of the necessary duties. In addition, a staff or other officer will be required to muster in the volunteers on this side the peninsula, and exercise a further supervision over their duties, accountability, and supplies; also an officer to act in the quartermaster's and subsistence department.

During a recent visit to Fort Myers (consulting with Colonel Brown), I directed a picket work of a very temporary character to be established at Fort Simon Drum, this to serve as a depot for ulterior operations, Fort Deynaud being the principal depot. Two companies to be detached for the erection of this work and for scouting through the southern and southeasterly portion of the Big Cypress. Forts Centre and Thompson are reoccupied; boats are kept at the former place for service on Lake Okee-cho-bee and scouting parties constantly in motion from both posts.

There has been a good deal of sickness among the troops during the past summer and autumn, and although not of a very aggravated character, has influenced unfavorably the physical condition of the whole command. At Fort Deynaud, since the return of the troops to that post, about the middle of December, the sick list has been very heavy, as reported by the commanding officer and surgeon of the post. From the amount of rain which has fallen lately there is a large quantity of surface water over the entire country where this time last winter it was completely dry.

I am, very respectfully, your obedient servant,

JOHN MUNROE,
Major 2d Reg't. Art., Bvt. Col. Commanding.

Colonel S. COOPER,
Adjutant-General, Washington, D. C.

EXHIBIT No. 9.

HEADQUARTERS DEPARTMENT OF FLORIDA,
Fort Brooke, January 12, 1856.

SIR: I received your letter of the 8th ultimo on the 31st instant, on my return from a visit to Fort Myers. General Carter has, I presume, kept you daily advised of the correct operations of the troops. With the view you express in relation to active operations being continued during the summer months I concur, but there are occasionally practical difficulties which interpose to check our movements. The character of the country as you approach the Big Cypress from the north becomes so saturated with water and boggy that nothing can be done in that direction during the rainy season. It is proposed to keep up during the summer months expeditions by boats penetrating from the coast to the interior. The number of Indians who have shown themselves in this section of the country since the outbreak, although not numerous, have presented themselves at so many different points as to keep the entire frontier in a state of alarm, as you are fully informed. Owing to a sparse population and the extensive cover the country offers, these Indians have succeeded in avoiding all our parties except in a single instance, although much perseverance has been shown and fatigue endured in scouting after them.

The State volunteers, under Captains Kendrick and Johnson and Lieutenant Kendrick, performed their thirty days' service south of the Carloosahatchee and in the Everglades with much credit to themselves, and they have been spoken of by the United States officers with whom they were associated on their tour in the most favorable manner.

The company of Captain Jernigan has, I am sorry to say, been the subject of much serious complaint from the citizens in the vicinity of his posts, particularly the detachment stationed at "Houstouns," near Enterprize. They charge, and I have no doubt with truth, that the public duties of the company, particularly of that part of it, have been grossly neglected, and the individual conduct of many of the men as being extremely improper. I transmit herewith a copy of my order in reference to this subject, which will explain my action in the matter. My letter to you of the 17th ultimo, asking for additional foot volunteers, states the number and description of troops which has been advisable to call for. General Carter left here on the 9th instant, Captain Sparkman in company, having with them detachments of State and United States volunteers, and proposing to make a scout of ten or twelve days in Hernando County, where Indians have recently been seen. I had prepared a copy of a map of South Florida, which is accompanied by a memorandum of the positions of troops, to be transmitted to you through Gen. Jesse Carter. It adds somewhat to our knowledge of the topography of that section.

I am, sir, very respectfully, your obedient servant,

JOHN MUNROE,
Maj. 2d Art. and Bvt. Col. Comdg.

His Excellency JAMES E. BROOME,
Governor of Florida.

EXHIBIT No. 10.

Florida troops alleged to have been employed in State service in 1855-'56, with organization record as shown by rolls filed in office of the Adjutant-General of the Army.

Voucher.	Company.	Period of State service shown by rolls filed in A. G. O. prior to year 1861.		Period of time paid for by State on claims presented.		Remarks.
		When enrolled or mustered in.	When mustered out.	From—	To—	
1	Wm. B. Hooker	Jan. 3, '56	Feb. 21, '56	Jan. 3, '56	Feb. 21, '55	Mustered into United States service February 21, 1856. Date of enrollment on United States roll is February 18, 1856.
2	Frank M. Durrance.	Dec. 29, '55	Aug. 22, '56	Feb. 21, '56	Aug. 22, '56	Mustered into United States service December 22, 1856.
3	Frank M. Durrance.	Aug. 22, '56	Dec. 21, '56	Aug. 22, '56	Dec. 21, '56	Do.
4	Wm. H. Kendrick . .	Jan. 1, '56	Aug. 28, '56	Feb. 26, '56	Aug. 28, '56	Mustered into United States service December 6, 1856.
5	Wm. H. Kendrick . . .	Aug. 28, '56	Dec. 6, '56	Aug. 28, '56	Dec. 6, '56	Do.
6	Abner D. Johnston.	Dec. 31, '55	Dec. 20, '56	Feb. 26, '56	Sept. 2, '56	Mustered into United States service December 20, 1856.
7	Abner D. Johnston.	Dec. 31, '55	Dec. 20, '56	Sept. 2, '56	Dec. 20, '56	Do.
8	Leroy G. Lesley . . .	Jan. 3, '56	Aug. 20, '56	Mar. 12, '56	Aug. 20, '56	Mustered into United States service August 20, 1856.
9	A. J. T. Wright	Apr. 28, '56	May 17, '56	Apr. 28, '56	May 17, '56	Not mustered into United States service. * With Whitsmith's command.
10	A. J. T. Wright	May 18, '56	Sept. 30, '56	May 18, '56	Aug. 1, '56	Do.
11	John McNeill	May 15, '56	July 12, '56	May 15, '56	Aug. 12, '56	Mustered into United States service December 26, 1856.
12	Asa A. Stewart	May 18, '56	Sept. 30, '56	May 18, '56	Sept. 30, '56	With Whitsmith's command. Was mustered into United States service July 27, 1857.
13	Robert Youngblood.	May 18, '56	Sept. 30, '56	May 18, '56	Sept. 30, '56	(*)
14	Enoch Daniel	May 30, '56	July 20, '56	May 30, '56	July 20, '56	With Whitsmith's command.
15	W. B. Hardee	June 1, '56	June 29, '56	June 1, '56	June 29, '56	* Called Watson's detachment.
16	Alex. Bell	June 24, '56	Sept. 30, '56	June 24, '56	Sept. 30, '56	* With Whitsmith's command.
7	Thos. Hugby	Aug. 18, '56	Sept. 30, '56	Aug. 18, '56	Sept. 30, '56	Do.

Florida troops alleged to have been employed in State service, &c.—Continued.

Voucher.	Company.	Period of State service shown by rolls filed in A. G. O. prior to year 1861.		Period of time paid for by State on claims presented.		Remarks.
		When enrolled or mustered in.	When mustered out.	From—	To—	
18	Edw'd T. Kendrick	Aug. 23, '56	Jan. 14, '56	Oct. 23, '56	Jan. 14, '57	Mustered into United States service January 14, 1857.
19	John Addison	Jan. 16, '56	Oct. 7, '56	Apr. 8, '56	Oct. 7, '56	(*)
20	John Parker	Oct. 7, '56	Dec. 17, '56	Oct. 7, '56	Dec. 15, '56	(*)
21	John McNeill	Oct. 13, '56	Dec. 25, '56	Not stated on abstract		Mustered into United States service December 21, 1856.
22	S. L. Sparkman	Dec. 31, '55	Feb. 18, '56	do.....		Mustered into United service February 18, 1856.
23	R. B. Sullivan	Sept. 6, '56	Sept. 30, '56	do.....		(*)
24	Hansford D. Dyches	No roll	No roll	do.....		(*)
25	Aaron Jernigan	No roll	No roll	do.....		Was in United States service by muster from March 10 to September 10, 1856.
26	James O. Devall	No roll	No roll	do.....		(*)
26½	Field and Staff	Feb. 1, '56	Feb. 22, '56	do.....		See copies of (two) staff rolls, herewith.

EXHIBIT No. 11.

WAR DEPARTMENT,
Washington City, March 24, 1882.

SIR: I have the honor to request to be furnished with a transcript, under seal of the State, of the financial statement, of Capt. J. W. Pearson disbursing agent of the State of Florida, under date of November 30, 1859, exhibiting expenditures made in settlement of militia claims for services in the year 1856, and also transcripts, under seal of the State, of any other financial exhibits to be found on the records of the State showing the amounts expended by the State for expenses incurred in suppressing Indian hostilities in Florida between the 1st day of December, 1855, and the 1st day of January, 1860.

This evidence is required to enable this Department to properly comply with the provisions of the joint resolution approved March 3, 1881, directing an investigation as to the amount and character of the disbursements referred to.

Very respectfully, your obedient servant,

ROBERT T. LINCOLN,
Secretary of War.

Hon. WILLIAM D. BLOXHAM,
Governor of the State of Florida, Tallahassee, Fla.

EXHIBIT No. 12.

EXECUTIVE OFFICE,
Tallahassee, Fla., April 12, 1882.

SIR: I have the honor to acknowledge the receipt of your communication of the 24th ultimo, requesting to be furnished with a "transcript, under seal of the State, of the financial statement of Capt. J. W. Pearson, disbursing agent of the State of Florida, under date of November 30, 1859, exhibiting expenditures made in settlement of militia claims for service in the year 1856, and also transcripts, under seal of the State, of any other financial exhibits to be found in the records of the State showing the amounts expended by the State for expenses incurred in suppressing Indian hostilities in Florida between the 1st day of December, 1855, and the 1st day of January, 1860," and in compliance therewith I herewith transmit papers marked respectively A and B, duly authenticated under seal of State.

I am informed by the agent of the State that the vouchers in most part sustaining the account of J. W. Pearson (marked A) have been filed in your department, and it

is much to be regretted that all of these vouchers, as well as the vouchers upon which the payments by the Treasury (Statement B) were made, cannot be furnished. In probable explanation of this it may not be improper for me to say that, after the late civil war, the archives and official records of the State were removed from their original places of deposit and stored in an unused and damp vault, where many of them were much mutilated and defaced, and some entirely lost.

The payments of these expenses of Indian hostilities by the State were made in good faith, and upon full recognition and approval of the State authorities, and I may add with borrowed capital upon which the State is now at this date paying interest.

I will also add that no portion of these disbursements has ever been reimbursed by United States.

Very respectfully,

W. D. BLOXHAM,
Governor of Florida.

Hon. ROBERT T. LINCOLN,
Secretary of War, Washington, D. C.

A.

EXHIBIT No. 13.

Message from the governor on the subject of payment of volunteers, State loan, &c.

EXECUTIVE DEPARTMENT,
Tallahassee, December 9, 1859.

Gentlemen of the senate and house of representatives:

I submit herewith the official report of Col. John W. Pearson, who was appointed by me disbursing agent to discharge the debts and liabilities of the State incurred in suppressing Indian hostilities in the year 1856. I negotiated a loan for the State, through the agency of Colonel Pearson, in the cities of Charleston and Savannah, for \$241,300, payable in twelve months, which will be due in April, 1860. The State realized in cash from said loan \$222,015, and has disbursed \$193,331, leaving a cash balance of \$28,684, as per report of the disbursing agent, to which your attention is respectfully invited. The abstracts and vouchers for the unpaid claims referred to in the report of the agent have been placed in his hands with instruction to pay the same. In this connection I would call your attention to the fact that no claims for services rendered prior to the mustering in of the several companies have been paid. In several instances companies were organized on the first outbreak of the Indians, without awaiting orders and promptly marched to the defense of the unprotected citizens, who were being massacred by the savages, and actually performed active and arduous service for which they have not been paid. This service was recognized and approved by the executive, but the agent has not felt authorized to pay from the day of enrollment, but from the date of mustering in, in accordance with the Army Regulations of the United States. I would respectfully recommend that the several companies of State troops be paid from the date of enrollment, upon satisfactory proof being made that they did actually perform active service in suppressing Indian hostilities. The act "to provide for the payment of the debts of the State," approved December 27, 1856, authorized the issuance of \$500,000 of bonds in the name and behalf of the State, for the payment of the debts of the State, or so many thereof as may be necessary, conditioned, however, that the said bonds should be sold at their par value or hypothecated for the payment of a loan to the State, to be negotiated on the most practicable terms. It was questioned by capitalists whether the power to hypothecate carried with it the right to sell the bonds upon the failure of the State to pay the loan at maturity, and I was unable either to sell the bonds at their par value or to negotiate a loan upon them by hypothecation. This fact was communicated by me to the legislature, and the difficulty removed by "An act in addition to an act to provide for the payments of the debts of the State," approved January 15, 1859, empowering the governor to stipulate for the sale of the bonds hypothecated, or so many thereof as may be found necessary, at their market value, to meet the debt at maturity in the event the same shall not be otherwise provided for.

It has always been claimed, and I believe never denied, that the duty of suppressing Indian hostilities devolved upon the General Government, and that Government had long ago endeavored to effect their removal, and assumed the right to permit them to remain in the State, and withdrew the protection which the people had a right to expect. On the breaking out of hostilities the people on the frontier, for want of the protection which it was the duty of the Federal Government to give, found it necessary to embody themselves, and perform the service which the exigencies of the times imposed upon them, and in doing so they had to abandon their usual occupations and suffer all the privations incident to an exposed frontier life. Under these circumstances the State felt it due to her own citizens to provide for their payment, relying on the justice of the General Government to refund to her the amount which she felt it her duty to pay.

The justice of such a demand cannot rightfully be disputed, and it is hoped will at once be recognized. I therefore recommend that the general assembly will, either by memorial or resolutions, or such other mode as they deem best, request of Congress the passing of a law refunding to the State the amount she has expended.

The loan made by the State to enable her to pay the just claims of her citizens falls due in April next, for the payment of which three hundred and forty-six thousand dollars of the bonds of the State (\$346,000) have been hypothecated, by virtue of authority in me vested by the above-recited acts, and as the Federal Government may fail to refund in time the amount thus advanced by the State, I would recommend that the governor be authorized to sell, at their fair market value, so many of the bonds as may be found necessary to pay the loan at maturity, rather than permit them to be thrown upon the market at the option of the parties holding them, in the event of the payment not being otherwise provided for.

Very respectfully,

M. S. PERRY.

TALLAHASSEE, FLA., November 30, 1859.

DEAR SIR: I herewith transmit to you a statement, together with my account current with the State of Florida as disbursing agent in the settlement of militia claims for services rendered in the year 1856:

I received from the State in cash	\$222, 015
I have paid claims to the amount of	\$193, 331
Cash balance on hand ready to pay over.....	28, 684
	————— 222, 015

I refer to account current with vouchers for proof. The pay-rolls show the amount of nearly \$1,800 which is yet unpaid, owing to the fact that the parties performing the service for which it is due have deceased, and no representatives have qualified as executors or administrators to receipt for the same. The abstracts and vouchers of Captains Hooker, E. T. Kendrick, Addison, and Parker's companies, for transportation, &c., have not been placed in my hands for disbursement; consequently they are not paid. I have no means of knowing the amount, as I have not been able to see abstracts and vouchers.

Very respectfully, your obedient servant,

J. W. PEARSON,
Disbursing Agent.

His Excellency Governor PERRY.

J. W. Pearson in account with State of Florida.

DR.

To cash received from Bank of Charleston	\$92, 000 00
To cash received from People's Bank	46, 000 00
To cash received from the People's Bank	12, 880 00
To cash received from S. W. R. R. Bank	46, 000 00
To cash received from Merchants and Planters' Bank	25, 135 00
	————— 222, 015 00
To balance	29, 029 84
Less additional allowance, account omitted	345 00
	————— 28, 684 84

CR.

By cash paid A. J. T. Wright's company	\$9, 667 71
By cash paid Asa Stewart's company	11, 510 89
By cash paid A. Bell's company	3, 526 62
By cash paid W. B. Hardee's company	180 14
By cash paid Robert Youngblood's company	5, 804 18
By cash paid E. Daniel's company	1, 999 35
By cash paid A. D. Johnson's company	16, 739 85
By cash paid A. D. Johnston's company	8, 893 93
By cash paid W. H. Kendrick's company	16, 277 99
By cash paid W. H. Kendrick's company	8, 966 50
By cash paid Ed. Kendrick's company	3, 243 36
By cash paid L. G. Lesley's company	14, 108 34
By cash paid W. B. Hooker's company	4, 809 57
By cash paid John Addison's company	10, 232 41
By cash paid F. M. Durrance's company	15, 794 93
By cash paid F. M. Durrance's company	9, 693 00
By cash paid John McNeill's company	2, 059 03
By cash paid John McNeill's company	3, 303 06
By cash paid Simeon Sparkman's company	2, 967 31

By cash paid Thos. Hughey's company	\$803 91
By cash paid R. B. Sullivant's company	809 15
By cash paid A. J. T. Wright's company	574 68
By cash paid John Parker's company	4,556 69
By cash paid staff officers, assistant surgeons, &c	12,341 49
By cash paid quartermaster men	710 33
By cash paid transportation, &c	17,546 95
By cash commissions for negotiating and disbursing	5,550 37
By cash on hand due State of Florida	29,029 84
	222,015 00

TALLAHASSEE, December 2, 1859.

I have compared with this account the abstract of disbursements on account of transportation, &c., and find that the paymaster is entitled to \$345 more than is embraced in this account.

I also find the account to correspond with abstracts of disbursements to staff officers, &c., and persons employed in the quartermaster's department. The proper amounts are as follows:

Transportation, &c	\$17,891 95
Staff officers, &c	12,341 49
Quartermaster men	710 33

HUGH ARCHER,
Quartermaster-General.

I have compared the pay-rolls with the above (except \$12,341.49, \$710.43, and \$17,546.95) and find them to correspond.

C. H. AUSTIN,
Paymaster.

DECEMBER 2, 1859.

STATE OF FLORIDA,

Office of the secretary of state:

I, John L. Crawford, secretary of state, do hereby certify that the foregoing (embraced in pages 1 to 7, inclusive) is a true and correct copy of and transcript from the original manuscript record of the proceedings of the senate of the State of Florida as recorded on pages 519, 520, 521, and 522 of "Record Book D, senate journal of 186 to 1861," and as the same appears on pages 102, 103, 104, and 105 of the printed official journals of the senate.

Given under my hand and the great seal of the State of Florida this 12th day of April, A. D. 1882, at Tallahassee, the capital.

[SEAL.]

JNO. L. CRAWFORD,
Secretary of State.

B.

Treasurer's report.

TREASURER'S OFFICE,
Tallahassee, November 1, 1856.

To the general assembly of the State of Florida:

GENTLEMEN: In accordance with the requisitions of the law relative to the duties of this office, I have the honor herewith to submit my report of the transactions at the treasury for the period of from November 1, 1855, to October 31, 1856; also reports of the school and seminary funds for the same period.

Very respectfully, your obedient servant,

C. H. AUSTIN,
Treasurer.

[Extract.]

The treasurer in account with the State of Florida.

1856.

CR.

November 1. By amount of comptroller's warrants paid under the following heads of appropriations:

*	*	*	*	*	*	*
Indian hostilities						\$2,688 28

Treasurer's report.

To his Excellency MADISON S. PERRY,
Governor of Florida:

TREASURER'S REPORT,
Tallahassee, November 1, 1858.

SIR: I have the honor to present herewith, and through you to the general assembly, reports exhibiting the transactions at this office from the period of November 1, 1856,

to October 31, 1857, and from November 1, 1857, to October 31, 1858; also, reports for the same period upon the school fund and seminary fund.

Very respectfully,

C. H. AUSTIN,
Treasurer.

[Extract.]

The treasurer in account with the State of Florida.

1857.

November 1. By amount of comptroller's warrants paid and other disbursements, viz:

Subsistence and forage claims.....	\$40,830 17
Indian war of 1856	25,865 20
	66,695 37

[Extract.]

The treasurer in account with the State of Florida.

1858.

November 1. By amount of comptroller's warrants paid and other disbursements, viz:

Subsistence and forage:	
H. H. Hooker's account, subsistence and forage.....	\$2,440 64
C. M. Castello, subsistence and forage	172 00
Jesse Carter, special agent, services	4,920 82
H. Archer, jr., quartermaster.....	1,139 00
STATE OF FLORIDA,	8,672 46

Office of the secretary of state:

I, John L. Crawford, secretary of state, do hereby certify that the foregoing are true and correct copies of the official reports of the treasurer of the State of Florida for the years respectively from November 1, 1855, to October 31, 1856, from November 1, 1856, to Oct. 31, 1857, and from November 1, 1857, to Oct. 31, 1858; and the extracts given from the financial statement in said reports are true and correct extracts, and are corroborated by original entries in the books of record and accounts now on file in the office of the treasurer of the State.

Given under my hand and the great seal of the State of Florida, at Tallahassee, the capital, this 12th day of April, A. D. 1882.

[SEAL.]

JNO. L. CRAWFORD,
Secretary of State.

EXHIBIT No. 15.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying abstract (A) with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable.

The report will be so framed as to show in detail the amount of each payment properly made under the laws of the United States governing organization and rates of pay and allowances during the periods charged for, and also the payments as in a statement of differences which should not be accepted under the terms of the joint resolution above referred to as falling within the rules of admission, and to indicate generally the character of the proofs submitted in the premises.

The joint resolution to which reference is made will be found on page 520, volume 21, of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the PAYMASTER-GENERAL.

EXHIBIT No. 16.

Report of the Paymaster-General on the claim of the State of Florida under joint resolution dated March 3, 1881.

The vouchers referred to this office for examination and report are numbered 1 to 20, inclusive, 23 and 26½, Abstract A.

Herewith submitted are an abstract and statements of differences numbered to correspond with the vouchers to which they respectively pertain, showing in detail the

amounts claimed, allowed, suspended, and disallowed, with reasons for suspension or disallowance.

Where short payments occur, the amount short paid is not stated, as the State cannot claim credit for an amount greater than that paid.

Where short and overpayments occur in the same case, the short payment has been allowed to offset, so far as it would, the overpayment.

On vouchers Nos. 1 to 18, inclusive, all suspensions, unless otherwise indicated, are on account of the absence of powers of attorney and letters of administration authorizing parties other than the payees to receipt the rolls.

With voucher No. 19 there is a muster-roll, but no pay-roll.

Pay and allowances have been computed for each man named, with the exception of two, who received commissions.

The estimated amount exceeds the amount claimed, but the whole is suspended, as it cannot be determined who were and who were not paid by the State.

Voucher No. 20 has a muster-roll but no pay-roll. The amount claimed exceeds the amount estimated. The whole is suspended for same reason as voucher No. 19.

Voucher No. 23 same as No. 19.

Voucher No. 26½.

In the statement of differences the cases marked * are borne on the F. & S. muster-roll, but there are no vouchers or other evidence of payment. Pay and allowances are estimated for the time stated, but the amount is suspended.

In the cases marked † the names are *not* borne on the muster-roll, but vouchers for the amounts claimed to have been paid are filed, though not certified by the State agent, nor authenticated in any manner. These amounts are suspended, no evidence connecting them with the service.

In cases marked ‡ the names are borne on the muster-roll, and vouchers are filed for the amounts claimed.

These cases are allowed, except as to amounts overcharged.

The total amount claimed on this voucher, as per abstract, largely exceeds the amount of ascertained and estimated pay. The excess is disallowed.

Vouchers Nos. 10, 12, 13, 14, 16, and 17.

The muster-rolls are not certified by the State agent.

Vouchers Nos. 6 and 15 have no muster-rolls, and the pay-rolls are not certified by the State agent.

The payments, except where suspended on account of powers of attorney, &c., not being filed, though entered in column of "allowed," should not be *finally* allowed until there be some evidence filed of service rendered.

Pay and allowances have been computed at rates authorized by law and regulations in force at the time the service is alleged to have been rendered.

WM. B. ROCHESTER,
Paymaster-General, U. S. A.

T. M. E.

PAYMASTER-GENERAL'S OFFICE, April 20, 1882.

EXHIBIT No. 17.

Abstract of differences, Abstract A.

Company.	Voucher.	Amount claimed.	Amount allowed.	Amount suspended.	Amount disallowed.
W. B. Hooker	1	\$4,809 57	\$4,249 14	\$307 87	\$252 56
F. M. Durrance.....	2	15,794 91	8,088 91	6,916 81	789 19
F. M. Durrance.....	3	9,692 00	5,969 68	3,598 24	125 08
William H. Kendrick.....	4	16,277 99	13,923 26	2,235 20	119 53
William H. Kendrick.....	5	8,906 50	7,250 77	1,581 34	74 39
A. D. Johnson	6	16,739 85	12,821 30	3,638 36	280 19
A. D. Johnson	7	8,833 93	6,222 27	2,084 19	127 47
L. G. Lesley	8	14,108 34	12,851 47	888 83	368 04
A. J. T. Wright	9	574 68	454 31	90 18	30 19
A. J. T. Wright	10	9,667 71	7,535 15	1,926 36	206 20
John McNeill.....	11	2,059 45	1,836 46	167 59	55 40
Asa A. Stewart	12	11,510 89	7,595 38	3,896 93	18 58
Robert Youngblood.....	13	5,804 18	4,026 54	1,671 51	106 13
E. Daniel	14	1,994 82	1,172 66	809 19	12 97
W. B. Hardee.....	15	180 14	164 85	14 19	1 10
A. Bells.....	16	3,526 62	1,971 08	1,440 53	115 01
T. Hughey.....	17	784 40	551 76	229 26	3 38
E. Kendrick	18	3,243 36	1,270 42	1,928 74	44 20
John Addison.....	19	10,232 43	.....	10,232 43	.....
John Parker.....	20	4,556 59	.....	4,023 98	532 61
R. B. Sullivant.....	23	809 15	.....	809 15	.....
Field and Staff.....	26½	12,341 49	1,265 08	2,361 23	8,715 18
		162,450 00	99,620 49	50,852 11	11,977 40

EXHIBIT No. 18.

Statement of differences—Voucher No. 1, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William B. Hooker	Captain	\$241 09	\$215 40		\$25 69	Entitled only to \$40 per month pay proper, \$10 per month for command of company, and \$2.50 per month servant's clothing.
2	John Parker	Lieutenant	224 42	183 40		41 02	Entitled only to \$30 per month pay proper and \$2.50 per month servant's clothing.
3	Joseph M. Pearce	do	216 09		\$175 40	40 69	Entitled only to \$25 per month pay proper and \$2.50 per month servant's clothing. Balance suspended; no evidence of authority of administrator.
4	James D. Greene	Sergeant	59 50	57 60		1 90	Balance suspended; no power of attorney filed.
5	Francis A. Ivey	do	54 50	52 76	.....	1 74	
6	George W. Hendry	do	54 50	52 76	.....	1 74	
7	William Hall	do	54 50	52 76	.....	1 74	
8	John Underhill	Corporal	46 65	45 38	.....	1 27	
9	Michael Alderman	do	47 83	46 33	.....	1 50	
10	John W. Riggs	do	47 83	46 33	.....	1 50	
11	William Simmons	do	47 83	46 33	46 33	1 50	
12	Benjamin Hilliard	Bugler	46 20	44 82	.....	1 38	
13	James H. Thomas	do	44 43	44 43	.....	.....	
14	Mathew Driggers	F. and B.	49 50	43 07	.....	6 33	
15	Alderman, Jesse	Private	44 43	43 07		1 36	Paid as private instead of musician; short payment exceeds overpayment. Difference between pay of private and pay of farrier disallowed; infantry not allowed a farrier.
16	Alderman, Mathew	do	44 43	43 07	.....	1 36	
17	Alderman, Mitchel	do	44 43	43 07	.....	1 36	
18	Alderman, William	do	44 43	43 07	.....	1 36	
19	Braning, David	do	43 56	42 20	.....	1 36	
20	Barber, William W.	do	42 70	41 30	.....	1 40	
21	Burnett, Mathew	do	42 70	41 30	.....	1 40	
22	Brown, Henry	do	42 70	41 30	.....	1 40	
23	Canova, Andrew	do	34 65	33 30	.....	1 35	
24	Cathron, Aaron C.	do	44 43	43 07	.....	1 36	
25	Campbell, William L.	do	38 21	36 85	.....	1 36	
26	Carlton, Isaac	do	44 43	43 07	.....	1 36	
27	Collins, William A.	do	44 43	43 07	.....	1 36	
28	Driggers, Jacob	do	44 43	43 07	.....	1 36	
29	English, Eli	do	44 43	43 07		1 36	Not paid.
30	Gillet, Daniel	do	44 43	43 07	.....	1 36	
31	Gillet, Daniel K.	do	44 43	43 07	.....	1 36	
32	Gillet, David W.	do	44 43	43 07	.....	1 36	
33	Guilley, William	do	44 43	43 07	.....	1 36	
34	Guilley, Nathan	do	44 43	43 07	.....	1 36	
35	Guy, Benjamin	do	44 43	43 07	.....	1 36	
36	Guy, William B.	do	44 43	43 07	.....	1 36	
37	Hendry, George W.	do	44 43	43 07	.....	1 36	

EXHIBIT No. 18—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
38	Hendry, Albert J.....	Private.....	\$38 21	\$36 85	.....	\$1 36	
39	Henderson, Robert.....	do.....	44 43	.....	\$43 07	1 36	Balance suspended; no power of attorney filed.
40	Hilliard, Benjamin.....	do.....	43 56	42 20	.....	1 36	
41	Hooker, John J.....	do.....	44 43	43 07	.....	1 36	
42	Hooker, William J.....	do.....	44 43	43 07	.....	1 36	
43	Hooker, Stephen P.....	do.....	44 43	43 07	.....	1 36	
44	Hollingsworth, William R.....	do.....	44 43	43 07	.....	1 36	
45	Hollingsworth, John H.....	do.....	44 43	43 07	.....	1 36	
46	Howard, Seth.....	do.....	43 56	42 20	.....	1 36	
47	Ivy, William I.....	do.....	42 70	41 30	.....	1 40	
48	Jones, Lucurtas.....	do.....	41 83	40 40	.....	1 43	
49	Langford, Henry.....	do.....	44 43	43 07	.....	1 36	
50	Lanier, Lewis.....	do.....	44 43	43 07	.....	1 36	
51	McLeod, Daniel J.....	do.....	43 56	42 20	.....	1 36	
52	McLeod, John.....	do.....	43 56	42 20	.....	1 36	
53	McLeod, William.....	do.....	43 56	42 20	.....	1 36	
54	McCullough, William.....	do.....	44 43	43 07	.....	1 36	
55	McDonald, John.....	do.....	44 43	43 07	.....	1 36	
56	McMullen, James P.....	do.....	44 43	43 07	.....	1 36	
57	Moore, Joseph.....	do.....	44 43	43 07	.....	1 36	
58	Main, David.....	do.....	37 66	36 06	.....	1 60	
59	Moody, Benjamin.....	do.....	39 99	38 63	.....	1 36	
60	Moody, James A.....	do.....	44 43	43 07	.....	1 36	
61	Moody, William B.....	do.....	44 43	43 07	.....	1 36	
62	O'Neill, John.....	do.....	44 43	43 07	.....	1 36	
63	Orr, Henry B.....	do.....	44 43	43 07	.....	1 36	
64	Parker, William.....	do.....	44 43	43 07	.....	1 36	
65	Pelham, Richard.....	do.....	44 43	43 07	.....	1 36	
66	Platt, John.....	do.....	43 56	42 20	.....	1 36	
67	Platt, Lewis B.....	do.....	44 43	43 07	.....	1 36	
68	Platt, William C.....	do.....	44 43	43 07	.....	1 36	
69	Raulerson, Jacob R.....	do.....	44 33	43 07	.....	1 36	
70	Riggs, Joshua D. C.....	do.....	38 21	36 85	.....	1 36	
71	Russell, David.....	do.....	44 43	43 07	.....	1 36	
72	Singletary, Simpson.....	do.....	44 43	43 07	.....	1 36	
73	Skipper, John L.....	do.....	42 70	41 30	.....	1 40	
74	Sloan, Daniel.....	do.....	44 43	43 07	.....	1 36	
75	Sloan, Alford.....	do.....	43 56	42 20	.....	1 36	
76	Sloan, Joseph.....	do.....	44 43	43 07	.....	1 36	
77	Sloan, Owen.....	do.....	43 56	42 20	.....	1 36	
78	Smith, Renney J.....	do.....	44 43	43 07	.....	1 36	
79	Stallings, William W.....	do.....	43 56	42 20	.....	1 36	
80	Summerall, Thomas.....	do.....	44 43	43 07	.....	1 36	
81	Tyson, George.....	do.....	43 56	42 20	.....	1 36	
82	Underhill, William.....	do.....	44 43	43 07	.....	1 36	Also error of 27 cents in calculation of pay.

83	Waters, Isaac	do	44 43	43 07	-----	1 36
84	Weeks, John	do	38 21	36 85	-----	1 36
85	Wilson, James T	do	44 43	43 07	-----	1 36
86	Whidden, Bennett	do	42 70	41 30	-----	1 40
87	Whidden, James, jr	do	-----	-----	-----	-----
88	Whidden, John	do	38 21	36 85	-----	-----
89	Whidden, Edward	do	44 43	43 07	-----	1 36
90	Whidden, Jesse	do	43 56	42 20	-----	1 36
91	Whidden, Maxfield, sr	do	43 56	42 20	-----	1 36
92	Whidden, Maxfield, jr	do	43 56	42 20	-----	1 36
93	Whidden, William	do	43 56	42 20	-----	1 36
94	Whidden, Willoughby	do	43 56	42 20	-----	1 36
95	Whidden, William J	do	44 43	43 07	-----	1 36
96	Whidden, James, sr	do	43 56	42 20	-----	1 36
97	Weeks, Levi	do	44 43	43 07	-----	1 36
98	Henry A. Crane	do	56 93	-----	43 07	13 86
			4,809 57	4,249 14	307 87	252 56

Not paid.

Also \$12.50 extra pay; company quartermaster and commissary not authorized. Balance suspended; no power of attorney filed.

All officers and men on this roll are overpaid two days' pay and clothing and one day for use of horse and horse equipments.

The company was mustered into United States service February 21; therefore, pay on this roll for that day is disallowed.

Pay and clothing are not allowed for 31st January, but subsistence and pay for use of horse, being per diem allowances, are allowed for that day.

EXHIBIT No. 19.

Statement of differences—Voucher No. 2, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Francis M. Durrance.....	Captain	\$867 96	\$867 96	.....	.....	Short payments exceed overpayments. Entitled to \$40 pay proper, \$10 per month for command of company, \$2.50 per month servant's clothing, and \$1 per day subsistence prior to July 1, 1856; \$60 pay proper, \$10 command of company, \$2.50 servant's clothing, and \$1.50 per day subsistence since July 1, 1856.
2	Edward T. Kendrick.....	First lieutenant ..	807 96	748 38	.....	\$59 58	Entitled to \$30 per month to July 1; \$50 per month after July 1. Other allowances same as above, except for command of company.
3	Alderman Carlton.....	Second lieutenant..	483 92	.....	.....	483 92	\$73.43 of this amount is overpayment by various errors. The balance, \$410.49, is disallowed, as the officer's name does not appear on the muster-roll, and there is no evidence that he was ever in the State service.
4	F. C. M. Bogges	First sergeant	194 50	194 50	.....	.....	
5	Joseph L. Durrance.....	Second sergeant ..	196 30	196 30	.....	.....	
6	Thomas Underhill.....	Third sergeant	196 30	171 00	.....	25 30	Pay for use of horse since June 14, when horse was killed, is disallowed; not shown that he furnished a horse after that time. Less 1 day short paid pay and clothing.
7	John Attman.....	Fourth sergeant..	196 30	.....	\$196 30	.....	
8	Silas McClelland, sr.	First corporal.....	167 76	167 76	.....	.....	
9	James H. Kenady.....	Second corporal ..	172 26	.....	172 26	.....	
10	James A. Stephens	Third corporal	165 61	.....	165 61	.....	
11	William H. Mansfield.....	Fourth corporal ..	172 26	172 26	.....	.....	
12	William H. Durrance.....	Bugler.....	166 66	166 66	.....	.....	
13	Lorenzo D. Townsend	do.....	159 96	.....	159 96	.....	
14	Wyley D. K. Pollard.....	F. and B.....	177 96	161 71	.....	16 25	Overpaid difference between pay of private and pay of farrier. Less 1 day's pay and clothing and 3 days' pay for use of horse short paid.
15	Attman, James R.....	Private	159 96	159 96	.....	.....	
16	Attman, William	do.....	159 96	.....	159 96	.....	
17	Byanen, Joseph S	do.....	159 96	.....	159 96	.....	
18	Becker, Stephen	do.....	159 96	159 96	.....	.....	
19	Brazil, Green	do.....	159 96	.....	159 96	.....	
20	Brooker, William P	do.....	159 96	.....	159 96	.....	
21	Brown, Raigdon	do.....	159 96	159 96	.....	.....	
22	Brown, Reigdon H.....	do.....	159 96	.....	159 96	.....	
23	Brown, William H.....	do.....	159 96	.....	159 96	.....	
24	Carlton, Daniel H.....	do.....	159 96	134 51	.....	25 45	Overpaid for use of horse since June 14, when horse was killed; not shown to have remounted himself. Less 1 day's pay and clothing short paid.
25	Crews, Isham	do.....	159 96	159 96	.....	.....	
26	Davis, Stafford.....	do.....	159 96	159 96	.....	.....	
27	Dyning, Jeremiah	do.....	178 71	178 71	.....	.....	
28	Downing, Charles W.....	do.....	159 96	.....	159 96	.....	
29	Durrance, George T.....	do.....	159 96	159 96	.....	.....	
30	Durrance, John R.....	do.....	159 96	.....	159 96	.....	

31	Durrance, Jesse H.	do	159 96	159 96	159 96	31 45
32	Ellis, Thomas	do	159 96	159 96	159 96	
33	Ellis, Thomas B	do	159 96	159 96	159 96	
34	Ellis, William	do	159 96	159 96	159 96	
35	Garrison, Green	do	159 96	159 96	159 96	
36	Green, Israel	do	159 96	159 96	159 96	
37	Green, John	do	159 96	159 96	159 96	
38	Godwin, Jacob	do	159 96	159 96	159 96	
39	Godwin, John	do	159 96	159 96	159 96	
40	Godwin, Samuel S	do	159 96	159 96	159 96	
41	Haywood, John	do	159 96	159 96	128 51	
42	Hickey, Dennis	do	159 96	159 96	159 96	
43	Hinson, Alfred G	do	159 96	159 96	159 96	
44	Hill, Thomas W	do	159 96	159 96	159 96	
45	Mansfield, George	do	159 96	159 96	159 96	
46	McClelland, Maxfield	do	159 96	159 96	159 96	
47	McClelland, Erastus W	do	159 96	159 96	128 51	
48	McClelland, Jesse	do	159 96	159 96	159 96	
49	McClelland, Moses A	do	159 96	159 96	159 96	
50	McClelland, William	do	159 96	159 96	159 96	
51	McCormick, Thomas	do	159 96	159 96	159 96	
52	Platt, Berrian	do	159 96	159 96	159 96	
53	Platt, Peter	do	159 96	159 96	159 96	
54	Ranlerson, Jackson	do	159 96	159 96	159 96	
55	Ranlerson, John B	do	159 96	159 96	159 96	
56	Ranlerson, Raburn	do	159 96	159 96	159 96	
57	Roberts, James	do	159 96	159 96	159 96	
58	Sistrunk, Henry	do	159 96	159 96	159 96	
59	Shepherd, Isaac	do	159 96	159 96	159 96	
60	Seward, Walter B	do	159 96	159 96	159 96	
61	Scott, Charles H	do	159 96	159 96	159 96	
62	Shepherd, W. H	do	159 96	159 96	159 96	
63	Summerall, Joseph	do	159 96	159 96	159 96	
64	Tillis, Dempsey	do	159 96	159 96	159 96	
65	Tillis, James L	do	159 96	159 96	134 51	
66	Thomas, John	do	159 96	159 96	159 96	
67	Tyre, John	do	159 96	159 96	159 96	
68	Tillis, Willoughby	do	159 96	134 51	159 96	
69	Tyre, Thomas L	do	159 96	159 96	159 96	
70	Underhill, Joseph	do	159 96	159 96	159 96	
71	Varns, Frederick	do	159 96	159 96	159 96	
72	Whidden, Eli P	do	159 96	159 96	159 96	
73	Whitehurst, George W	do	159 96	159 96	159 96	
74	Williams, James	do	159 96	159 96	159 96	
75	Weissboad, Herman	do	159 96	159 96	159 96	
76	Whidden, James	do	159 96	159 96	159 96	
77	Wareing, Francis H	do	159 96	159 96	159 96	
78	Whidden, John	do	159 96	159 96	159 96	

Overpaid for use of horse since May 30, when horse died; not shown to have remounted himself. Less 1 day's pay and 55 cents clothing short paid.

Same as No. 41.

Overpaid for use of horse since June 14, when horse was killed; not shown to have remounted himself. Less 1 day's pay and 55 cents clothing short paid.

Same as No. 65.

EXHIBIT No. 19—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
79	Easom, Messic H.	Private	\$51 35		\$50 85	\$0 50	Overpaid 1 day in pay and clothing.
80	Howell, Joseph	do	77 32	\$76 36		96	Overpaid 73 cents pay and 23 cents clothing.
81	Hogan, Daniel	do	103 16	103 04		12	Overpaid 36 cents pay and 18 cents clothing.
82	Payne, Cyrus D.	do	79 09	78 14		95	and 2 cents error in extension short paid.
83	Ranlerson John	do	83 35		83 35		Overpaid 73 cents pay and 22 cents clothing.
84	Tyre, Jacob H.	do	55 10		55 10		
85	Whidden, Bennett, jr.	do	55 10				
86	Wiggins, John R.	do	55 10	55 10			
87	John Howell	do	267 95	267 95			
88	Marvel M. Edwards	Second lieutenant	77 40		77 40		
89	John E. Tucker	First sergeant	79 98		79 98		
90	James M. Harrell	Private	62 26			62 26	Not borne on muster-roll except by reference. See Daniel Hogans.
91	Robert T. Prine	Corporal	100 26				Not borne on muster-roll except by reference. See Cyrus D. Payne.
92	Randall B. Williams	Private	90 52		100 26		This man does not appear on muster-roll, and there is no evidence that he was ever in the State service; receipted for by attorney.
93	Lot Whidden	do	99 49		90 52		Not borne on muster-roll except by reference. See J. R. Wiggins.
94	Levi Starling	do	75 49		99 49		Not borne on muster-roll except by reference. See Messic H. Eason.
	John Evans	do			75 48		Not borne on muster-roll except by reference. See Bennet Whidden, jr.
	Nelson McDonald	Corporal					Not paid.
	Christopher C. Rauls	Private					Do.
		do					Do.
			15,794 91	8,088 91	6,916 81	789 09	Overaddition of amount claimed.
						10	
			15,794 91	8,088 91	6,916 81	789 19	

The men on this roll are short paid one day's pay and allowances, except where otherwise indicated in remarks. Payments suspended; no powers of attorney filed.

EXHIBIT No. 20.

Statement of differences—Voucher No. 3, Abstract A.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	F. M. Durrance.....	Captain.....	\$578 64	\$578 64	.....	.....	Entitled to \$50 per month pay proper, \$10 per month for command of company, \$1.50 per day for subsistence, \$2.50 per month servant's clothing. Short payments exceed overpayments.
2	Willoughby Tillis	First lieutenant.....	538 64	538 64	.....	.....	Do
3	Joseph Howell.....	Second lieutenant.....	518 64	518 64	.....	.....	Short payments exceed overpayments.
4	T. C. M. Bogges	First sergeant	142 64	142 64	.....	.....	
5	Thomas L. Tyre	Second sergeant	130 84	.....	\$130 84	.....	
6	Jacob Tyre.....	Third sergeant.....	130 84	.....	130 84	.....	
7	James A. Stephens	Fourth sergeant	130 84	.....	130 84	.....	
8	John Ranlerson	First corporal	114 72	.....	114 72	.....	
9	Berrien Platt	Second corporal.....	114 72	114 72	.....	.....	
10	Thomas Ellis	Third corporal	114 72	.....	114 72	.....	
11	Dempey Tillis	Fourth corporal	111 12	.....	.....	.....	
12	Isaac Watters	Bugler	111 12	111 12	.....	.....	
13	John R. Durrance	do	106 64	106 64	.....	.....	
14	John Tyre	F. and B.	118 64	.....	107 48	\$11 16	Overpaid difference between private F. and B., less 80 cents short paid for use and risk of horse and 4 cents short paid in clothing. Infantry not entitled to F. and B.
15	Attman, William	Private	106 64	.....	106 64	.....	
16	Attman, James R.	do	106 64	106 64	.....	.....	
17	Attman, John	do	106 64	.....	106 64	.....	
18	Attman, Lewis	do	106 64	.....	106 64	.....	
19	Blout, John	do	106 64	106 64	.....	.....	
20	Boney, David J. W.	do	106 64	106 64	.....	.....	
21	Baxley, Willis	do	106 64	.....	106 64	.....	
22	Brown, William	do	106 64	.....	106 64	.....	
23	Durrance, Joseph L.	do	106 64	106 64	.....	.....	
24	Durrance, William H.	do	106 64	106 64	.....	.....	
25	Durrance, Jesse H.	do	106 64	106 64	.....	.....	
26	Dyning, Jeremiah	do	106 64	106 64	.....	.....	
27	Ellis, William	do	106 64	106 64	.....	.....	
28	Eason, M. H.	do	106 54	.....	106 64	.....	
29	Ellis, Thomas B.	do	106 64	.....	106 64	.....	
30	Green, John	do	106 64	106 64	.....	.....	
31	Godwin, John	do	106 64	.....	106 64	.....	Not paid.
32	Garrison, Green	do .....	.....	.....	.....	.....	
33	Godwin, Jacob	do	106 64	.....	106 64	.....	
34	Hill, Thomas W.	do	106 64	.....	106 64	.....	
35	Hogan, Daniel N.	do	106 64	106 64	.....	.....	Not paid.
36	Haywood, John	do .....	.....	.....	.....	.....	
37	Hendry, Charles W.	do	106 64	106 64	.....	.....	
38	McClelland, William	do	106 64	106 64	.....	.....	
39	McClelland, William E.	do	106 64	.....	106 64	.....	

EXHIBIT No. 20—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
38	McClellen, Jesse	Private	\$106 64	.....	\$106 64	.....	
39	Mansfield, Willard H	do	106 64	\$106 64	.....	.....	
40	Mansfield, George	do	106 64	.....	106 61	.....	
41	Platt, Peter	do	106 64	.....	.....	\$106 64	Was dismissed without pay October 23, 1856.
42	Payne, Cyrus D	do	106 64	106 64	.....	.....	
43	Seward, Henry S	do	106 64	106 64	.....	.....	
44	Seward, Felix J	do	106 64	106 64	.....	.....	
45	Seward, Zachariah	do	106 64	106 64	.....	.....	
46	Shepard, William W	do	106 64	106 64	.....	.....	
47	Scott, Charles H	do	106 64	.....	106 64	.....	
48	Sistrunk, Henry	do	106 64	106 64	.....	.....	
49	Shepard, Isaac	do	106 64	106 64	.....	.....	
50	Seward, Walter B	do	106 64	.....	106 64	.....	
51	Thomas, John	do	106 64	106 64	.....	.....	
52	Thomas, Lewis	do	106 64	106 64	.....	.....	
53	Underhill, Thomas	do	106 64	106 64	.....	.....	
54	Varn, Josiah	do	106 64	106 64	.....	.....	
55	Weissbrod, Herman	do	106 64	.....	106 64	.....	
56	Whitehurst, George W	do	106 64	106 64	.....	.....	
57	Whidden, Eli P	do	106 64	.....	106 64	.....	
58	Williams, James	do	106 64	.....	.....	.....	
59	Branen, Joseph S	do	72 66	.....	72 40	26	Overpaid in clothing 66 cents, and short paid for use of horse 40 cents; balance, overpaid, 26 cents.
60	Brown, Rigdon H	do	72 66	.....	72 40	26	Do.
61	Blount, Redding	do	72 66	72 40	.....	26	Do.
62	Baxley, James	do	72 66	.....	72 40	26	Do.
63	Branen, Mileage	do	72 66	.....	72 40	26	Do.
64	Baxley, Samuel	do	72 66	72 40	.....	26	Do.
65	Canady, James H	do	72 66	.....	72 40	26	Do.
66	Canady, Henry	do	72 66	.....	72 40	26	Do.
67	Durrance, George T	do	72 66	72 40	.....	26	Do.
68	Downing, Charles W	do	72 66	72 40	.....	26	Do.
69	Evans, John	do	72 66	.....	72 40	26	Do.
70	Filmore, Martin	do	72 66	.....	72 40	26	Do.
71	Green, Israel	do	72 66	.....	72 40	26	Do.
72	Hall, William	do	72 66	.....	72 40	26	Do.
73	Hearn, James	do	72 66	.....	72 40	26	Do.
74	Hague, Gideon	do	72 66	72 40	.....	26	Do.
75	Hogans, Andrew J	do	72 66	.....	72 40	26	Do.
76	McClelland, Maxfield	do	72 66	72 40	.....	26	Do.
77	McClelland, Silas	do	72 66	72 40	.....	26	Do.
78	Ranlerson, John B	do	72 66	72 40	.....	26	Do.
79	Ranlerson, Rabourn	do	72 66	72 40	.....	26	Do.
80	Ranlerson, Jackson	do	72 66	72 40	.....	26	Do.

81	Varn, Frederick	do	72 66	72 40	-----	26	Do.
82	Varn, William	do	72 66	72 40	-----	26	Do.
83	Wiggins, William	do	72 66	72 40	-----	36	Do.
84	Wiggins, John R.	do	72 66	72 40	-----	26	Do.
85	Waring, Francis H	do	72 66	-----	72 40	26	Do.
86	Whidden, James L.	do	72 66	72 40	-----	26	Do.
			9,693 00	5,969 68	3,598 24	125 08	

The men on this roll are short paid one day each in pay for use and risk of horse, except where otherwise indicated in remarks.

EXHIBIT No. 21.

Statement of differences—Voucher No. 4, Abstract A.

No.	Name.	Rank.	Claims.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William H. Kendrick.	Captain	\$867 96	\$867 96			Short paid two days in time; entitled to \$40 per month pay proper, \$10 for command of company, \$1 per day subsistence, and \$2.50 per month servant's clothing prior to July 1, and to \$60 per month pay proper, \$10 per month for command of company, \$1.50 per day subsistence, and \$2.50 per month servant's clothing since July 1; short payments exceed overpayment.
2	Francis M. Durrance	Lieutenant	807 96	759 16		\$48 80	Short paid two days in time; overpaid \$20 per month in pay proper prior to July 1; entitled only to \$2.50 per month servant's clothing; overpayments exceed short payments.
3	John Knight.	do	777 96	728 83		49 13	Same as No. 2.
4	Joseph M. Tucker.	Sergeant	202 30	202 30			
5	Enoch B. Phelps.	do	196 30	196 30			
6	James M. Bates	do	196 30	196 30			
7	Morgan Mizell.	do	196 30	196 30			
8	Jesse H. Tucker.	Corporal	172 26	172 26			
9	Seth S. Prevatt.	do	172 26	172 26			
10	William D. O'Neill	do	172 26	172 26			
11	George Stafford.	do	172 26	172 26			
12	Nathan Boyet	Bugler.	166 56	166 56			
13	William R. Overstreet	do	159 96		\$159 96		
14	Nathaniel M. Moody	F. and B.	177 96	162 59		15 57	Overpaid difference of pay between private and F. and B., less two days' pay and clothing and four days' pay for use of horse short paid.
15	Bates, John M.	Private	159 96	159 96			Short paid two days' pay and clothing, and four days' pay for use and risk of horse, \$2.63.
16	Bates, Robert J.	do	159 96	159 96			Do.
17	Bates, George W.	do	159 96	159 96			Do.
18	Barnes, Caleb.	do	159 96	159 96			Do.
19	Barnes, James F.	do	159 96	159 96			Do.
20	Bradford, James I.	do	159 96		159 96		Do.
21	Branch, Charles L.	do	159 96		159 96		Do.
22	Branch, Samuel E. I.	do	159 96				Do.
23	Branch, William T.	do	159 96	159 96			Do.
24	Bassil, Darling.	do	159 96		159 96		Do.
25	Bisset, George	do	159 96	159 96			Do.
26	Bird, Jackson	do	159 96	159 96			Do.
27	Boyet, Anderson A.	do	159 96	159 96			Do.
28	Boyet, James A.	do	159 96	159 96			Do.
29	Boyet, John	do	159 96	159 96			Do.
30	Brown, James L.	do	159 96	159 96			Do.
31	Carter, Jesse W.	do	159 96	159 96			Do.
32	Friar, James I.	do	159 96	159 96			Do.
33	Gobrich, Peter	do	159 96	159 96			Do.

34	Godwin, Jacob	do	159 96	159 96	Do.
35	Head, Stephen	do	159 96	159 96	Do.
36	Hagan, Francis B.	do	159 96	159 96	Do.
37	Hana, James H.	do	159 96	159 96	Do.
38	Hammack, Samuel	do	159 96	159 96	Do.
39	Harn, Alonzi	do	159 96	159 96	Do.
40	Harn, Henry J.	do	159 96	159 96	Do.
41	Harrell, John W.	do	159 96	159 96	Do.
42	Hawthorn, Kedar	do	159 96	159 96	Do.
43	Hawthorn, Washington L.	do	159 96	159 96	Do.
44	Jackson, Thomas B.	do	159 96	159 96	Do.
45	Jackson, James W.	do	159 96	159 96	Do.
46	Kersey, Liborn	do	159 96	159 96	Do.
47	Legget, Benjamin	do	159 96	159 96	Do.
48	Mathews, William H.	do	159 96	159 96	Do.
49	Marsh, James I.	do	159 96	159 96	Do.
50	Morris, James E.	do	159 96	159 96	Do.
51	O'Neil, Seaborn C.	do	159 96	159 96	Do.
52	Osborn, David	do	159 96	159 96	Do.
53	Pinkerton, Daniel W.	do	159 96	159 96	Do.
54	Phelps, Joseph I.	do	159 96	159 96	Do.
55	Platt, John W.	do	159 96	159 96	Do.
56	Powell, George W.	do	159 96	159 96	Do.
57	Rivers, Sylvester	do	159 96	159 96	Do.
58	Sharp, Charles W.	do	159 96	159 96	Do.
59	Smith, William	do	159 96	159 96	Do.
60	Stafford, William	do	159 96	159 96	Do.
61	Sylvester, Augustine	do	159 96	159 96	Do.
62	Sumner, Jesse C.	do	159 96	159 96	Do.
63	Tyner, Jackson	do	159 96	159 96	Do.
64	Tyner, Jordan	do	159 96	159 96	Do.
65	Tyner, Wilson	do	159 96	159 96	Do.
66	Thigpen, William H.	do	159 96	159 96	Do.
67	Thomas, James M.	do	159 96	159 96	Do.
68	Thomas, William	do	159 96	159 96	Do.
69	Thompson, William M.	do	159 96	159 96	Do.
70	Tucker, Alonzi	do	159 96	159 96	Do.
71	Tucker, Edward D.	do	159 96	159 96	Do.
72	Tucker, Pleasant T.	do	159 96	159 96	Do.
73	Tucker, Lewis M.	do	159 96	159 96	Do.
74	Tucker, Thomas R.	do	159 96	159 96	Do.
75	Watson, William I.	do	159 96	159 96	Do.
76	Wamsley, Lewis W.	do	159 96	159 96	Do.
77	Weeks, Andrew J.	do	159 96	159 96	Do.
78	Tucker, Thomas M.	do	159 96	159 96	Do.
79	Weeks, George W.	do	159 96	159 96	Do.
80	Wilson, John	do	159 96	159 96	Do.
81	Williams, Abraham F.	do	159 96	159 96	Do.
82	Williams, Irwin I.	do	159 96	159 96	Do.
83	Williams, Judge E.	do	159 96	159 96	Do.
84	Wingate, Richard	do	159 96	159 96	Do.
85	Davis, William H.	do	103 23	103 23	Do.

EXHIBIT No. 21—Continued.

No.	Name.	Rank.	Claims.	Allowed.	Suspended.	Disallowed.	Remarks.
86	Lanier, Isaac	Private	\$40 00	\$40 00			Receipt purports to be signed by the soldier in person; died July 7 instead of July 17. See muster-roll.
87	McMinn, Charles I	do	48 42	48 42	.....	.....	
88	Sylvester, Eli	do	59 90	59 90	.....	.....	
89	Tucker, William W	do	94 71	.....	\$94 71	.....	
90	Wilkinson, Malcom H	do	123 97	.....	117 74	\$6 23	
91	Williams, Robert H	do	171 96	171 96	.....	.....	
			16, 277 99	13, 923 26	2, 235 20	119 53	

EXHIBIT No. 22.

Statement of differences—Voucher No. 5, Abstract A.

No.	Name	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William H. Kendrick.....	Captain	\$481 96	\$481 96	.....	.....	Entitled to \$60 per month pay proper, \$10 per month for command of company, \$1.50 per day for subsistence, and \$2.50 per month servant's clothing, and overpaid 2 days' pay and servant's pay. Short payments exceed overpayments.
2	Nathaniel M. Moody.....	Lieutenant	448 62	448 62	.....	.....	Overpaid 2 days' pay and servant's pay; short paid in subsistence. Short payments exceed overpayments.
3	Morgan Mizell.....	do	431 96	431 96	.....	.....	Do.
4	Thomas Barco	Sergeant.....	118 79	117 59	.....	\$1 20	Overpaid 2 days' pay, less 13 cents short paid in clothing.
5	Stephen D. Hall	do	108 79	107 70	.....	1 09	Overpaid 2 days' pay, less 4 cents short paid in clothing.
6	George W. Weeks	do	108 79	107 70	.....	1 09	Do.
7	Nathan Boyet	do	108 79	107 70	.....	1 09	Do.
8	James F. Barnes	Corporal	95 33	94 59	.....	74	Overpaid 2 days' pay, less 12 cents short paid in clothing.
9	Joshua A. Platt	do	95 33	94 59	.....	74	Do.
10	John Boyet.....	do	95 33	94 59	.....	74	Do.
11	Daniel W. Pinkston	do	95 33	94 59	.....	74	Do.
12	Edward Boyet	Bugler.....	92 38	91 49	.....	89	Overpaid 2 days' pay and 9 cents clothing.
13	William R. Overstreet	do	88 64	.....	\$83 64	.....	Overpaid 2 days' pay, but short paid as musician. Short payments exceed overpayments.
14	James M. Bates	F. and B	98 64	87 91	.....	19 73	Overpaid 2 days' pay and difference between private and F. and B. Infantry not entitled to F. and B.
15	Allen, William E	Private	88 64	87 91	.....	73	Overpaid in pay proper 2 days each.
16	Bates, John M.....	do	88 64	87 91	.....	73	Do.
17	Bates, Robert I.....	do	88 64	87 91	.....	73	Do.
18	Bates, George W.....	do	88 64	87 91	87 91	73	Do.
19	Bissett, George	do	88 64	87 91	.....	73	Do.
20	Boyet, John G. B	do	88 64	87 91	87 91	73	Do.
21	Brassel, Darling	do	88 64	87 91	87 91	73	Do.
22	Branch, William T	do	88 64	87 91	.....	73	Do.
23	Carter, Jesse	do	88 64	87 91	.....	73	Do.
24	Chapman, Nathaniel T	do	88 64	87 91	.....	73	Do.
25	Coleman, John	do	88 84	87 81	.....	73	Do.
26	Douglass, Daniel R.....	do	88 64	87 91	.....	73	Do.
27	Duggers, James J	do	88 64	87 91	.....	73	Do.
28	Frier, James J.....	do	88 64	87 91	.....	73	Do.
29	Gobrick, Peter	do	88 64	87 91	.....	73	Do.
30	Godwin, Jacob	do	88 64	87 91	.....	73	Do.
31	Green, John C	do	88 64	87 91	87 91	73	Do.
32	Hand, James H	do	88 64	87 91	.....	73	Do.
33	Ham, Alonzo	do	88 64	87 91	.....	73	Do.
34	Hagan, Francis B.....	do	88 64	87 91	.....	73	Do.
35	Harn, Henry, jr	do	88 64	87 91	87 91	73	Do.
36	Hammock, Samuel.....	do	88 64	87 91	.....	73	Do.

EXHIBIT No. 22—Continued.

No.	Name.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
37	Harris, Joseph	Private	\$88 64	\$87 91	.....	\$0 73	Overpaid in pay proper 2 days each.
38	Halliday, Edward B.	do	88 64	.....	\$87 91	73	Do.
39	Harrell, Edward E.	do	89 64	87 91	.....	73	Do.
40	Jackson, James W.	do	88 64	87 91	.....	73	Do.
41	Jackson, William S.	do	88 64	87 91	.....	73	Do.
42	Jackson, Thomas B.	do	88 64	87 91	.....	73	Do.
43	Jones, Mathew E.	do	88 64	87 91	.....	73	Do.
44	Kersey, Libourn	do	88 64	87 91	.....	73	Do.
45	Kyle, Christopher H.	do	88 64	87 91	.....	73	Do.
46	Knight, John	do	88 64	87 91	.....	73	Do.
47	Lanier, Isaac	do	88 64	87 91	.....	73	Do.
48	Mobley, Ransom	do	88 64	87 91	.....	73	Do.
49	Mathews, William W.	do	88 64	87 91	.....	73	Do.
50	Morris, James E.	do	88 64	.....	87 91	73	Do.
51	Moody, Enoch M.	do	88 64	.....	87 91	73	Do.
52	Nettles, Isaac	do	88 64	.....	87 91	73	Do.
53	Osburne, David	do	88 64	87 91	.....	73	Do.
54	Prevatt, Seth S.	do	88 64	87 91	.....	73	Do.
55	Powell, George M.	do	88 64	87 91	.....	73	Do.
56	Platt, John B.	do	88 64	87 91	.....	73	Do.
57	Ryols, Daniel C.	do	88 64	87 71	.....	73	Do.
58	Stafford, George	do	88 64	.....	87 91	73	Do.
59	Stafford, William	do	88 64	.....	87 91	73	Do.
60	Sylvester, Eli	do	88 64	.....	87 91	73	Do.
61	Smith, Andrew J.	do	88 64	87 91	.....	73	Do.
62	Smith, John	do	88 64	87 91	.....	73	Do.
63	Smith, William	do	88 64	.....	87 91	73	Do.
64	Sumner, Jesse C.	do	88 64	87 91	.....	73	Do.
65	Tucker, Thomas M.	do	88 64	87 91	.....	73	Do.
66	Tucker, Edward D.	do	88 64	87 91	.....	73	Do.
67	Tucker, Alonzo	do	88 64	.....	87 91	73	Do.
68	Tucker, Thomas R.	do	88 64	87 91	.....	73	Do.
69	Tyner, Jordan	do	88 64	.....	87 91	73	Do.
70	Thigpen, William H.	do	88 64	87 91	.....	73	Do.
71	Tyner, Jackson	do	88 64	87 91	.....	73	Do.
72	Tyner, Wilson	do	88 64	87 91	.....	73	Do.
73	Thomas, James M.	do	88 64	87 91	.....	73	Do.
74	Thomas, William	do	88 64	87 91	.....	73	Do.
75	Tucker, Lewis M.	do	88 64	87 91	.....	73	Do.
76	Tucker, Pleasant F.	do	88 64	.....	87 91	73	Do.
77	Wills, Israel I.	do	88 64	87 91	.....	73	Do.
78	Wamsley, Lewis W.	do	88 64	87 91	.....	73	Do.
79	Williams, James M.	do	88 64	.....	87 91	73	Do.

80	Weeks, Silas.....	do	88 64	87 91	.....	73	Do.
81	Wells, Jacob	do	88 64	87 91	.....	73	Do.
82	Wingate, Richard	do	88 64	.....	87 91	73	Do.
83	Wilson, John	do	88 64	87 91	.....	73	Do.
84	O'Neill, William D	do	24 86	23 51	.....	1 35	Overpaid 2 days' pay proper, 1 day for use of horse, and 22 cents clothing.
85	Phelps, Enoch B.....	do	15 65	14 63	.....	1 02	Overpaid 2 days' pay proper, 1 day for use of horse, less 11 cents short paid in clothing.
86	Buck, Richard W.....	do	88 74	.....	86 14	2 60	Overpaid 1 \$2 56 in pay proper and 4 cents in clothing.
87	Garrison, William M.....	do	60 58	60 58	.....	.....	
88	Hutchinson, James E.....	do	60 58	60 58	.....	.....	
89	Harrell, John W.....	do	71 25	71 25	.....	.....	
			8,906 50	7,250 77	1,581 34	74 39	

EXHIBIT No. 23.

Statement of differences—Voucher No. 6, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Abner D. Johnston	Captain.	\$892 07	\$892 07	.....	.....	Short paid 1 day in time. Entitled to \$40 per month pay proper and \$10 per month for command of company, and \$1 per day subsistence, prior to July 1, 1856, and \$60 per month pay proper, \$10 per month for command of company, and \$1.50 per day subsistence since July 1, 1856, and \$2.50 per month for servants' clothing. Short payments exceed overpayments.
2	Bee W. Crews	First lieutenant ..	830 40	780 27	.....	\$50 13	Overpaid \$20 per month pay proper prior to July 1, 1856. Entitled only to \$2.50 per month servants' clothing, but short paid in subsistence 50 cents per day since July 1, 1856. Overpayments exceed short payment. Same as No. 2.
3	James Weeks	Second lieutenant.	799 57	750 27	.....	49 30	Signs Shiver.
4	Moses Daniels	Sergeant.	220 88	220 88	.....	.....	
5	John S. Barrenton	do	201 71	201 71	.....	.....	
6	John Aiken	do	201 71	201 71	.....	.....	
7	Hiram Parrish	do	201 71	201 71	.....	.....	
8	James B. Crum	Corporal.	176 71	176 71	.....	.....	
9	Daniel B. Chiver	do	176 71	176 71	.....	.....	
10	Crawford Williamson	do	176 71	176 71	.....	.....	
11	Michael Whitman	do	176 71	.....	.....	.....	
12	Aaron Wooley	Bugler.	171 31	.....	.....	.....	
13	James H. Murchey	do	164 41	164 41	.....	.....	
14	James W. Stanley	F. and B	182 90	.....	.....	.....	
15	Akins, Preston	Private	164 41	164 41	.....	16 35	
16	Beckham, Alex. C	do	164 41	.....	164 41	.....	Overpaid difference between private and F. and B. less 1 day's pay and clothing short paid. Infantry not entitled to F. and B.
17	Beckham, Marion J.	do	164 41	164 41	.....	.....	These men are short paid 1 day each in pay proper, 4 days in pay for use and risk of horse, and 17 cents in clothing.
18	Bennett, Charles	do	164 41	164 41	.....	.....	Do.
19	Berill, Granville	do	164 41	164 41	.....	.....	Do.
20	Bradshaw, Dixon G. H.	do	164 41	.....	164 41	.....	Do.
21	Bradshaw, James B	do	164 41	.....	164 41	.....	Do.
22	Brown, William C	do	164 41	.....	.....	.....	Do.
23	Brown, Nathaniel L	do	164 41	164 41	.....	.....	Do.
24	Caruthers, Augustus L	do	164 41	164 41	.....	.....	Do.
25	Clay, Shadrach H	do	164 41	164 41	.....	.....	Do.
26	Collins, Daniel	do	164 41	164 41	.....	.....	Do.
27	Collins, George W	do	164 41	164 41	.....	.....	Do.
28	Collins, James	do	164 41	164 41	.....	.....	Do.
29	Condy, James A	do	164 41	.....	164 41	.....	Do.
30	Crawford, Emanuel	do	164 41	164 41	.....	.....	Do.
31	Crews, Edward F	do	164 41	.....	164 41	.....	Do.
32	Crum, Harmon	do	164 41	164 41	.....	.....	Do.
33	Evins, Alex. L	do	164 41	164 41	.....	.....	Do.

34	Evins, Charles	do	164 41	164 41	164 41	164 41	Do.
35	Fussell, Arnold B.	do	164 41	164 41	164 41	164 41	Do.
36	Fussell, James C.	do	164 41	164 41	164 41	164 41	Do.
37	Fussell, William	do	164 41	164 41	164 41	164 41	Do.
38	Gant, Jacin	do	164 41	164 41	164 41	164 41	Do.
39	Gant, John B.	do	164 41	164 41	164 41	164 41	Do.
40	Glenn, John R.	do	164 41	164 41	164 41	164 41	Do.
41	Godwin, Seaborn	do	164 41	164 41	164 41	164 41	Do.
42	Hanley, Wells	do	164 41	164 41	164 41	164 41	Do.
43	Hart, Christopher C.	do	164 41	164 41	164 41	164 41	Do.
44	Hart, William B.	do	164 41	164 41	164 41	164 41	Do.
45	Hays, George F.	do	164 41	164 41	164 41	164 41	Do.
46	Hays, Robert	do	164 41	164 41	164 41	164 41	Do.
47	Hays, William J.	do	164 41	164 41	164 41	164 41	Do.
48	Hutchinson, David	do	164 41	164 41	164 41	164 41	Do.
48½	Johnson, James F. P.	do	164 41	164 41	164 41	164 41	Do.
49	Johnson, John W.	do	164 41	164 41	164 41	164 41	Do.
50	Jones, James	do	164 41	164 41	164 41	164 41	Do.
51	Jones, James W.	do	164 41	164 41	164 41	164 41	Do.
52	Lea, Calvin J.	do	164 41	164 41	164 41	164 41	Do.
53	Lewis, Charles W.	do	164 41	164 41	164 41	164 41	Do.
54	Logan, William	do	164 41	164 41	164 41	164 41	Do.
55	Lockerly, Irvin	do	164 41	164 41	164 41	164 41	Do.
56	Massey, John	do	164 41	164 41	164 41	164 41	Do.
57	Matchett, Jacob	do	164 41	164 41	164 41	164 41	Do.
58	Matchett, John W.	do	164 41	164 41	164 41	164 41	Do.
59	Matchett, William	do	164 41	164 41	164 41	164 41	Do.
60	McCught, Austin	do	164 41	164 41	164 41	164 41	Do.
61	Merrit, Josiah	do	164 41	164 41	164 41	164 41	Do.
62	Merrit, Paton	do	164 41	164 41	164 41	164 41	Do.
63	McNair, James S.	do	164 41	164 41	164 41	164 41	Do.
64	Mills, George	do	164 41	164 41	164 41	164 41	Do.
65	Mims, John L.	do	164 41	164 41	164 41	164 41	Do.
66	Mobley, George R.	do	164 41	164 41	164 41	164 41	Do.
67	Mobley, John	do	164 41	164 41	164 41	164 41	Do.
68	Newberry, David J. W.	do	164 41	164 41	164 41	164 41	Do.
69	Newberry, Hezekiah	do	164 41	164 41	164 41	164 41	Do.
70	Odom, James P.	do	164 41	164 41	164 41	164 41	Do.
71	Ross, Lorenzo D.	do	164 41	164 41	164 41	164 41	Do.
72	Rutherford, Austin G.	do	164 41	164 41	164 41	164 41	Do.
73	Sloan, Alexander L.	do	164 41	164 41	164 41	164 41	Do.
74	Sloan, William W.	do	164 41	164 41	164 41	164 41	Do.
75	Stanley, Miller	do	164 41	164 41	164 41	164 41	Do.
76	Swicord, Joseph	do	164 41	164 41	164 41	164 41	Do.
77	Swicord, Michael	do	164 41	164 41	164 41	164 41	Do.
78	Swicord, William F.	do	164 41	164 41	164 41	164 41	Do.
79	Tillman, John B.	do	164 41	164 41	164 41	164 41	Do.
80	Thompson, Abner J.	do	164 41	164 41	164 41	164 41	Do.
81	Wall, James G.	do	164 41	164 41	164 41	164 41	Do.
82	Weeks, Richard, A. K. C.	do	164 41	164 41	164 41	164 41	Do.

These men are short paid 1 day each in pay proper, 4 days in pay for use and risk of horse, and 17 cents in clothing. No receipt.

These men are short paid 1 day each in pay proper, 4 days in pay for use and risk of horse, and 17 cents in clothing.

EXHIBIT No. 23—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
83	Weeks, Stephen	Private	\$164 41	\$164 41			These men are short paid 1 day each in pay proper, 4 days in pay for use and risk of horse, and 17 cents in clothing. Do. Do. Do. Do.
84	Whitman, Bryant	do	164 41	.....	\$164 41	.....	
85	Whitman, Jacob	do	164 41	164 41	.....	.....	
86	Whitman, James	do	164 41	164 41	.....	.....	
87	Williams, Blaney	do	164 41	164 41	.....	.....	
			16,739 85	12,821 30	3,638 36	\$280 19	

There is no muster-roll of this company.

EXHIBIT No. 24.
Statement of differences—Voucher No. 7, Abstract A.

No.	Names,	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Abner D. Johnston.....	Captain.....	\$531 02	\$531 02	.....	.....	Overpaid two days in time, and overpaid in allowance for clothing of servant. Short paid 50 cents per pay in subsistence, and not paid \$10 per month for command of company. Short payments exceed overpayments.
2	James P. F. Johnston....	Lieutenant.....	494 35	494 35	.....	.....	Overpaid two days in time, and overpaid in servants' clothing allowance. Short paid 50 cents per day in subsistence. Short payments exceed overpayments.
3	James Weeks.....	do.....	476 02	476 02	.....	.....	Same as No. 2
4	Richard R. C. Weeks.....	Sergeant.....	130 96	129 11	.....	\$1 85	Overpaid two days' pay proper; one day for use of horse, and 12 cents clothing.
5	Millard Stanley.....	do.....	120 53	118 21	.....	2 32	Overpaid three days' pay proper; one day for use of horse, and 22 cents clothing.
6	John W. Matchett.....	do.....	120 53	.....	\$118 21	2 32	Do.
7	Abner I. Thompson.....	do.....	120 53	.....	118 21	2 32	Do.
8	Jason Gant.....	Corporal.....	105 29	103 76	.....	1 53	Overpaid two days' pay proper; one day for use of horse, and 27 cents clothing.
9	Thomas H. Stewman.....	do.....	.....	.....	.....	.....	Overpaid two days' pay proper; one day for use of horse, and 12 cents clothing.
10	William H. Calson.....	do.....	67 81	66 43	.....	1 38	Do.
11	Benjamin B. Williams.....	do.....	67 81	.....	66 43	1 38	Overpaid two days' pay proper; one day for use of horse, and 46 cents clothing.
12	Robert I. Beckham.....	Bugler.....	102 00	100 34	.....	1 66	Do.
13	John L. Mims.....	do.....	82 50	.....	82 50	.....	Overpaid two days' pay proper; one day for use of horse; but paid only as private. Short payments exceed overpayments.
14	James W. Stanley.....	F. and B.....	108 97	96 41	.....	12 56	Overpaid two days in time; also in difference between pay of private and F. and B. Infantry not entitled to F. and B.
15	Aiken, Preston.....	Private.....	97 97	96 41	.....	1 56	Overpaid in clothing 43 cents; also two days' pay, and one day for use of horse.
16	Aiken, John.....	do.....	62 83	61 74	.....	1 09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
17	Beckham, Hiram.....	do.....	97 97	96 41	.....	1 56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
18	Bennet, Charles.....	do.....	97 97	96 41	.....	1 56	Do.
19	Brown, Nathan L.....	do.....	97 97	96 41	.....	1 56	Do.
20	Beckham, Jerome M.....	do.....	82 50	.....	81 30	1 20	Overpaid two days' pay, and one day for use of horse, and 7 cents clothing.
21	Black, George W.....	do.....	82 50	81 30	.....	1 20	Do.
22	Badger, Edward N.....	do.....	62 83	61 74	.....	1 09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
23	Bradshaw, Dixon G. H.....	do.....	62 83	.....	61 74	1 09	Do.
24	Colding, Thomas C.....	do.....	62 83	61 74	.....	1 09	Do.
25	Colding, Samuel.....	do.....	62 83	.....	61 74	1 09	Do.
26	Collins, George W.....	do.....	62 83	61 74	.....	1 09	Do.
27	Colding, James B.....	do.....	62 83	61 74	.....	1 09	Do.
28	Colson, Thomas K.....	do.....	62 83	61 74	.....	1 09	Do.
	Colson, Abraham.....	do.....	62 83	61 74	.....	1 09	Do.

EXHIBIT No. 24—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
29	Carter, Hardee	Private	\$97 97	\$96 41	.....	\$1 56	Overpaid two days' pay, and one day for use of horse, and 43 cents in clothing.
30	Clay, Shadrach	do	97 97	96 41	.....	1 56	Do.
31	Cook, James H.	do	97 97	96 41	.....	1 56	Do.
32	Collins, David	do	82 50	81 30	.....	1 20	Overpaid two days' pay, and one day for use of horse, and 7 cents in clothing.
33	Collins, James A.	do	82 50	81 30	.....	1 20	Do.
34	Cochron, Edward	do	82 50	81 30	.....	1 20	Do.
35	Daniel, Moses	do	97 97	96 41	.....	1 56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
36	Dickson, John S.	do	97 97	.....	\$96 41	1 56	Do.
37	Duncan, Daniel	do .....	.....	.....	.....	.....	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
38	Evans, Charles	do	97 97	.....	96 41	1 56	Do.
39	Fassie, James C.	do	97 97	96 41	.....	1 56	Do.
40	Goodwin, Seaborn	do	97 97	.....	.....	1 56	Do.
41	Golden, Darling	do	97 97	.....	96 41	1 56	Overpaid two days' pay, and one day for use of horse, and 7 cents clothing.
42	Griffin, Francis	do	82 50	81 30	.....	1 20	Do.
43	Gant, John B.	do	82 50	81 30	.....	1 20	Overpaid two days' pay, and one day for use of horse, and 7 cents clothing.
44	Hutchinson, David	do	62 83	61 74	.....	1 09	Overpaid two days' pay, and one day for use of horse; less 4 cents clothing short paid.
45	Hutchinson, Lewis B.	do	97 97	96 41	.....	1 56	Overpaid two days' pay, and one day for use of horse, and 43 cents clothing.
46	Harchey, Wells	do	97 97	.....	.....	1 56	Do.
47	Jones, James	do	97 97	96 41	.....	1 56	Do.
48	Jones, Watkins	do	97 97	.....	96 41	1 56	Do.
49	Johnston, John W.	do	97 97	96 41	.....	1 56	Do.
50	Jernigan, Aaron, jr.	do	97 97	96 41	.....	1 56	Do.
51	Jernigan, Moses	do	97 97	.....	96 41	1 56	Do.
52	Jones, David	do	97 97	96 41	.....	1 56	Do.
53	Key, William	do	97 97	96 41	.....	1 56	Do.
54	Lamar, John H.	do	97 97	.....	96 41	1 56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
55	Marsay, John J.	do	97 97	96 41	.....	1 56	Do.
56	McNair, James S.	do	97 97	96 41	.....	1 56	Do.
57	McNair, John E.	do	97 97	96 41	.....	1 56	Do.
58	Mobly, John	do	97 97	.....	96 41	1 56	Do.
59	Morgan, John A.	do	62 83	61 74	.....	1 09	Overpaid two days' pay proper; one day for use of horse, less 4 cents clothing short paid.
60	Odom, James P.	do	97 97	96 41	.....	1 56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
61	Phelps, Joseph T.	do	97 97	96 41	.....	1 56	Do.
62	Parker, William	do	97 97	.....	96 41	1 56	Do.
63	Parrish, Hiram	do	97 97	.....	96 41	1 56	Do.
64	Pagett, William W.	do	97 97	.....	96 41	1 56	Do.
65	Rains, Mathew	do	97 97	96 41	.....	1 56	Do.
66	Shiver, Daniel	do	97 97	96 41	.....	1 56	Do.

67	Stafford, William H	do	97 97	96 41	96 41	1 56	Do.
68	Sivicord, William	do	97 97	96 41	96 41	1 56	Do.
69	Sivicord, Michael	do	97 97	96 41	96 41	1 56	Do.
70	Sivicord, Benjamin F	do	90 55		90 18	37	Overpaid in pay proper one day.
71	Sinclair, Alexander	do	97 97	96 41		1 56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
72	Sims, John S	do	62 83		61 74	1 09	Overpaid two days' pay proper; one day for use of horse, less 4 cents clothing short paid.
73	Sims, Benjamin F	do	62 83			1 09	Do.
74	Sylvester, William H	do	62 83	61 74		1 09	Do.
75	Skipper, John F	do	62 83	61 74		1 09	Do.
76	Skipper, William C	do	62 83		61 74	1 09	Do.
77	Tucker, Elijah H. H.	do	62 83			1 56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
78	Tillman, John B	do	97 97	96 41		1 56	Do.
79	Wall, James S	do	97 97	96 41		1 56	Do.
80	Whitman, James	do	97 97	96 41		1 56	Do.
81	Weeks, Stephen	do	97 97	96 41		1 56	Do.
82	Williams, Wilson C	do	97 97	96 41		1 56	Do.
83	Williams, Alexander R	do	97 97	96 41		1 56	Do.
84	Williams, William H	do	97 97	96 41		1 56	Overpaid two days' pay proper; one day for use of horse, and 43 cents in clothing.
85	Wilson, Simeon	do	62 83	61 74		1 09	Overpaid two days' pay proper; one day for use of horse, less 4 cents clothing short paid.
	Whitman, Michael	do	62 83		61 74	1 09	Do.
	Wells, Simeon H	do	8,833 93	6,622 27	2,084 19	127 47	

This company was mustered into the United States service December 20; not entitled to pay on these rolls for that day, nor for the 31st October.

EXHIBIT No. 25.

Statement of differences—Voucher No. 8, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Leroy G. Lesley	Captain	\$771 58	\$766 17	.....	\$5 41	Entitled to \$40 per month pay proper, \$10 per month for command of company, \$2.50 per month servant's clothing, and \$1.00 per day subsistence prior to July 1, and \$60 per month pay proper; and \$1.50 per day subsistence (with other allowances as above) after July 1. Also overpaid 2 days in time; overpayments exceed short payments.
2	Streacy Parker	First lieutenant	718 24	660 84	.....	57 40	Entitled only to \$30 per month prior to July 1; entitled to \$1.50 per day for subsistence after July 1; entitled to only \$2.50 per month servant's clothing. Overpaid 2 days in time; overpayments exceed short payments.
3	Henry A. Crane	Second lieutenant	691 58	634 50	.....	57 08	Entitled to only \$25 per month prior to July 1. Overpayments exceed short payments.
4	Sheord B. McGuire	Sergeant	191 36	189 47	.....	1 87	Overpaid 2 days' pay proper—1 day for use of horse, and 14 cents in clothing.
5	Owen Blount	do	175 36	173 55	.....	1 87	Overpaid 2 days' pay proper—1 day for use of horse, and 28 cents in clothing.
6	George W. Price	do	175 36	173 55	.....	1 87	Do.
7	Robert R. Shepherd	do	175 36	173 55	.....	1 87	Do.
8	John Johnson	Corporal	147 32	144 99	.....	2 33	Overpaid 2 days' pay proper—1 day for use of horse, and 46 cents in clothing.
9	John T. Lesley	do	153 98	152 41	.....	1 57	Overpaid 2 days' pay proper—1 day for use of horse, and 31 cents in clothing.
10	John Davidson	do	153 98	152 41	.....	1 57	Do.
11	Antoine Wordehoff	do	146 78	146 78	.....	.....	Overpaid in time and clothing, but short paid in pay proper. Short payments exceed overpayments.
12	James D. Haygood	Bugler	168 90	147 42	.....	21 48	Overpaid 2 days' pay proper—1 day for use of horse, 28 cents in clothing, and \$20 error in extension.
13	Emory L. Lesley	do	143 06	143 06	.....	.....	Same as No. 11.
14	Freeman Caruthers	F. and B	145 56	141 65	.....	.....	Overpaid difference between private and F. and B. Infantry not entitled to F. and B.; also 2 days' pay proper—1 day for use of horse, and 28 cents clothing.
15	Altman, Lewis	Private	143 06	141 65	.....	3 91	Overpaid 73 cents pay proper—1 day for use of horse, and 19 cents in clothing.
16	Alderman, James	do	143 06	141 65	.....	1 41	Do.
17	Booth, Richard	do	143 06	141 65	.....	1 41	Do.
18	Blount, Redding	do	143 06	141 65	.....	1 41	Do.
19	Blount, Redding R.	do	143 06	141 65	.....	1 41	Do.
20	Blount, Nathan	do	143 06	141 65	.....	1 41	Do.
21	Blount, Jacob J.	do	143 06	141 65	.....	1 41	Do.
22	Barton, John W.	do	143 06	.....	\$141 65	1 41	Do.
23	Boney, David J. W.	do	143 06	141 65	.....	1 41	Do.
24	Ballard, William C.	do	143 06	141 65	.....	1 41	Do.
25	Clark, Elias D.	do	143 06	141 65	.....	1 41	Do.
26	Clark, John J.	do	143 06	141 65	.....	1 41	Do.

27	Campbell, William N.....	do	143 06	141 65	.....	1 41	Do.
28	Campbell, William L.....	do	147 66	146 21	.....	1 45	Overpaid 86 cents pay proper—1 day for use of horse, and 19 cents clothing.
29	Drew, Octavius.....	do	143 06	141 65	.....	1 41	Overpaid 73 cents pay proper—1 day for use of horse, and 28 cents in clothing.
30	Dyches, Wilson.....	do	143 06	141 65	.....	1 41	Do.
31	Eady, Joseph.....	do	143 06	141 65	.....	1 41	Do.
32	Fuel, John E.....	do	143 06	141 65	141 65	1 41	Do.
33	Ferguson, Francis.....	do	143 06	141 65	.....	1 41	Do.
34	Gunther, John B.....	do	124 26	123 65	.....	61	Overpaid 73 cents pay and 28 cents clothing, less 40 cents short paid for use of horse.
35	Gay, James L.....	do	143 06	141 65	.....	1 41	Overpaid 73 cents pay proper—1 day for use of horse and 28 cents in clothing.
36	Hague, Gideon.....	do	143 06	141 65	.....	1 41	Do.
37	Handcock, James F.....	do	143 06	141 65	.....	1 41	Do.
38	Handcock, Martin J.....	do	143 06	141 65	.....	1 41	Do.
39	Handcock, Jordan.....	do	143 06	141 65	141 65	1 41	Do.
40	Halliday, Edward B.....	do	143 06	141 65	.....	1 41	Do.
41	Hill, Henry R.....	do	143 06	141 65	.....	1 41	Do.
42	Hickey, John E.....	do	143 06	141 65	.....	1 41	Do.
43	Hutchinson, Joseph.....	do	143 06	141 65	.....	1 41	Do.
44	Hogan, James B.....	do	143 06	141 65	.....	1 41	Do.
45	Hambleton, George.....	do	143 06	141 65	.....	1 41	Do.
46	Long, Levi.....	do	143 06	141 65	.....	1 41	Do.
47	Long, Nathaniel.....	do	143 06	141 65	.....	1 41	Do.
48	Long, James T.....	do	143 06	141 65	.....	1 41	Do.
49	Lockhart, Joel L.....	do	143 06	141 65	.....	1 41	Do.
50	Lang, Oswald.....	do	143 06	141 65	.....	1 41	Do.
51	Main, David.....	do	143 06	141 65	.....	1 41	Do.
52	Mizell, Joseph.....	do	143 06	141 65	.....	1 41	Do.
53	Mizell, Enoch.....	do	143 06	141 65	.....	1 41	Do.
54	Manley, James M.....	do	143 06	141 65	.....	1 41	Do.
55	Nobles, Alfred.....	do	143 06	141 65	.....	1 41	Do.
56	Newberry, Hiram.....	do	143 06	141 65	141 65	1 41	Do.
57	Oats, John C.....	do	143 06	141 65	.....	1 41	Do.
58	Ormond, Alexander W.....	do	143 06	141 65	.....	1 41	Do.
59	Paget, William W.....	do	143 06	86 45	.....	56 61	Horse killed April 3, 1856. No evidence that he ever remounted himself. Also, overpaid 73 cents pay proper, and 28 cents in clothing. Overpaid 73 cents pay proper—1 day for use of horse, and 28 cents in clothing.
60	Rogers, William P.....	do	143 06	141 65	.....	1 41	Do.
61	Rawles, James W.....	do	143 06	141 65	.....	1 41	Do.
62	Sherley, Thomas.....	do	143 06	141 65	.....	1 41	Do.
63	Seward, Henry S.....	do	143 06	141 65	.....	1 41	Do.
64	Seward, Zachariah, sen.....	do	143 06	141 65	.....	1 41	Do.
65	Seward, Zachariah.....	do	143 06	85 65	.....	57 41	Horse killed April 1, 1856. No evidence that he remounted himself. Also, overpaid 73 cents in pay proper, and 28 cents in clothing. Overpaid 75 cents pay proper—1 day for use of horse, and 28 cents in clothing.
66	Seward, Felix.....	do	143 06	141 65	.....	1 41	Do.
67	Seals, Cornelius.....	do	143 06	141 65	.....	1 41	Do.
68	Summerall, David.....	do	143 06	141 65	.....	1 41	Do.
69	Vicker, John.....	do	143 06	141 61	.....	1 41	Do.
70	Varn, William B.....	do	143 06	141 65	.....	1 41	Do.

EXHIBIT No. 25—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
71	Varn, Josiah.....	Private.....	\$143 06	\$141 65	.....	\$1 41	Overpaid 75 cents pay proper—1 day for use of horse, and 23 cents in clothing.
72	Whidden, James.....	do.....	143 06	141 65	.....	1 41	Do.
73	Whidden, Noah.....	do.....	143 06	141 65	.....	1 41	Do.
74	Whidden, Willoughby, jr.....	do.....	143 06	141 65	.....	1 41	Do.
75	Willingham, William H.....	do.....	143 06	141 65	.....	1 41	Do.
76	Willingham, William J.....	do.....	143 06	141 65	.....	1 41	Do.
77	Wiggins, Andrew.....	do.....	143 06	141 65	.....	1 41	Do.
78	Wiggins, James R.....	do.....	143 06	.....	\$141 65	1 41	Do.
79	Williams, William H.....	do.....	143 06	141 65	.....	1 41	Do.
80	White, David.....	do.....	143 06	141 65	.....	1 41	Do.
81	Whitehurst, David S.....	do.....	143 06	141 65	.....	1 41	Do.
82	Whitehurst, John.....	do.....	143 06	141 65	.....	1 41	Do.
83	Whitehurst, Robert T.....	do.....	143 06	141 65	.....	1 41	Do.
84	Carney, John.....	do.....	32 66	.....	31 51	1 15	Overpaid 73 cents pay proper—1 day for use of horse, and 2 cents in clothing.
85	Mitchell, Thomas.....	do.....	110 83	110 14	.....	69	Overpaid 73 cents pay, less 4 cents clothing short paid.
86	Samuel S. Harris.....	Corporal.....	153 93	.....	149 07	42	Overpaid 38 cents clothing and 1 day in horse pay, less 36 cents short paid in pay proper. This man is not borne on the muster-roll of his company.
			14,108 34	12,851 47	888 83	368 04	

This company was mustered into United States service August 20, 1856; therefore not entitled to pay for that day on this roll.

EXHIBIT No. 26.

Statement of differences—Voucher No. 9, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	A. J. T. Wright	Captain.....	\$96 43	\$82 33	.....	\$14 10	Entitled only to \$40 per month pay proper, and \$2.50 per month for servant's clothing.
2	F. Raulerson.....	First lieutenant....	89 76	75 66	.....	14 10	Entitled only to \$30 per month pay proper, and \$2.50 per month for servant's clothing.
3	Donald Tompkins	First sergeant	23 77	23 77	.....	.....	Overpaid difference between pay of private and farrier; infantry not entitled to farrier.
4	R. H. Charles	Sergeant.....	24 77	21 77	.....	.....	
5	William O. Tison	Corporal	19 10	19 10	.....	.....	
6	Robert J. Bigelow	do	19 10	.....	\$19 10	.....	
7	Henry Herrington	Bugler.....	18 44	18 44	.....	.....	Muster-rolls show him appointed first sergeant May 13, but is paid only as private.
8	William Bryant.....	Farrier	19 76	17 77	.....	1 99	
9	I. W. M. Tompkins.....	Private	17 77	17 77	.....	.....	Muster-rolls show him appointed second corporal May 13, but is paid only as private.
10	Elijah R. Tucker.....	do	17 77	.....	17 77	.....	
11	Thomas J. Greene.....	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
12	John Crews.....	do	17 77	.....	17 77	.....	
13	Augustus Hall.....	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
14	James Curry.....	do	17 77	17 77	.....	.....	
15	Clayton Hargroves.....	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
16	George Durrance.....	do	17 77	.....	17 77	.....	
17	Cicero S. Blackshear.....	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
18	Daniel A. Morgan	do	17 77	17 77	.....	.....	
19	A. H. Martin.....	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
20	William Yearty	do	17 77	17 77	.....	.....	
21	John Miller	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
22	George W. Smith	do	17 77	.....	17 77	.....	
23	James S. Turner	do	17 77	17 77	.....	.....	Muster-rolls show him appointed second sergeant May 13, but is paid only as private.
			574 68	454 31	90 18	30 19	

The muster of this company is not certified by the State agent.

EXHIBIT No. 27.

Statement of differences—Voucher No. 10, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	A. J. T. Wright.....	Captain	\$361 65	\$361 65	.....	.....	Entitled to \$40 pay proper, \$10 per month for command of company, and \$1 per day for subsistence prior to July 1, 1856, and to \$60 per month pay proper, \$10 for command of company, and \$1.50 per day for subsistence since July 1; servant's clothing \$2.50 per month for whole time; overpaid one day in time; short payments exceed overpayments.
2	A. B. Bexley	First lieutenant ..	314 19	293 18	.....	\$21 01	\$30 pay proper prior to July 1, 1856, \$50 after July 1; subsistence and servant's clothing as above; overpayments exceed short payments.
3	W. J. Mickler	Second lieutenant	501 69	501 69	.....	.....	\$25 pay proper prior to July 1, \$45 after July 1; subsistence and servant's clothing as above; short paid.
4	Donald Tompkins	First sergeant	85 48	85 48	.....	.....	Overpaid 67 cents pay; short paid 20 cents clothing and short paid as first lieutenant \$28.90 (see No. 83); short payments exceed overpayments.
5	A. H. Martin	Sergeant.....	133 63	133 63	.....	.....	
6	William O. Tisin	do	146 23	146 23	.....	.....	
7	Thomas Sweeney	do	131 83	131 83	.....	.....	
8	Augustus Hall	Corporal	128 30	128 30	.....	.....	
9	Thomas I. Greene	do	128 30	128 30	.....	.....	
10	William Fraser	do	128 30	128 30	.....	.....	
11	Simeon Tisin	do	128 30	128 30	.....	.....	
12	L. M. G. Wright	Bugler.....	124 70	124 28	.....	42	Overpaid \$1.20 pay and 2 cents clothing, less 80 cents short paid for use of horse.
13	William Bryant	Farrier	132 80	119 44	.....	13 36	Infantry not entitled to farrier; overpaid \$13.73, difference between private and farrier, and 43 cents clothing, less 80 cents short paid for use of horse.
14	Alford, J. E. L.	Private	119 18	.....	\$119 18	.....	
15	Blackshear, C. S.	do	119 18	119 18	.....	.....	
16	Bigelow, R. I.	do	43 06	.....	42 18	88	Overpaid 73 cents pay and 40 cents for use of horse, less 25 cents short paid in clothing.
17	Bryan, John M.	do	80 65	.....	80 65	.....	
18	Brown B. I.	do	104 65	104 65	.....	.....	
19	Beaseley, Isaiah	do	89 65	.....	89 65	.....	
20	Brown, J. L.	do	89 65	.....	89 65	.....	
21	Bryan, William P.	do	89 65	.....	89 65	.....	
22	Brannin, Alvin	do	89 65	89 65	.....	.....	
23	Benton, David	do	119 18	.....	119 18	.....	
24	Charles, R. H.	do	119 18	119 18	.....	.....	
25	Cannon, James	do	119 18	.....	119 18	.....	
26	Durrance, George	do	119 18	.....	119 18	.....	
27	Fraser, John C.	do	101 15	101 15	.....	.....	
28	Goodbred, William S	do	114 98	111 74	.....	3 24	Overpaid \$6.96 pay and \$6.40 for use of horse, less \$1.82 short paid in clothing, and \$8.30 short paid as second lieutenant. (See No. 84.)
29	Garrett, Chamel	do	103 65	103 65	.....	.....	
30	Griffis, William H	do	89 65	89 65	.....	.....	

31	Herbert, George S.	do	148 43	119 44	28 99	Extra-duty pay is suspended for evidence that the extra duty is of the nature contemplated in the act of Congress, less 26 cents short paid in pay.
32	Harriet Joseph	do	89 65	89 65		
33	Hunter, Henry	do	89 65	89 65		
34	Hunter, Archibald	do	89 65	89 65		
35	Hardee, William B.	do	80 70	80 70		
36	Hargroves, Clayton	do	119 18	119 18		
37	Hamilton, John G.	do	55 05	55 05		
38	Ivey, James L.	do	89 65	89 65		
39	Jeffreys, Joseph A.	do	115 40	90 58	24 82	Extra pay is disallowed; muster-roll does not show him entitled; \$25.75, less 93 cents short, paid in pay, clothing, and use of horse.
40	Johns, James B.	do	89 65	89 65		
41	Jarrald, David, jr.	do	89 65	89 65		
42	Keene, John	do	82 10	82 10		
43	Keene, Noah	do	82 10	82 10		
44	Keene, Thomas	do	82 10	82 10		
45	Keene, Harris	do	68 18	68 18		
46	Keene, Humphrey	do	68 18	68 18		
47	Keene, Randall	do	55 05	55 05		
48	Lemack, James H.	do	119 18	119 18		
49	Miller, John	do	135 43	119 44	15 99	Extra-duty pay suspended, same as 31; \$16.25, less 26 cents short, paid in pay and clothing.
50	Mickler, John H., jr.	do	119 18	119 18		
51	McClure, John C.	do	89 65	89 65		
52	Mickler, Peter S.	do	55 05	55 05		
53	Mickler, John H., sr.	do	55 05	55 05		
54	Oglesby, Josiah	do	40 00	39 52	48	Overpaid one day in pay and clothing.
55	Howell, Lewis	do	119 18	119 18		
56	Roberts, R. L.	do	89 65	89 65		
57	Rewis, R. D.	do	71 28	71 28		
58	Rewis, Obadiah	do	89 65	89 65		
59	Ravels, William	do	89 65	89 65		
60	Smith, George W.	do	119 18	119 18		
61	Stanand, Dempsey	do	119 18	119 18		
62	Suggs, Lorenzo D.	do	119 18	119 18		
63	Smith, Henry T.	do	65 42	65 42		
64	Slaughter, C. L.	do	119 18	119 18		
65	Slaughter, Moses H.	do	119 18	119 18		
66	Stapleton, Francis	do	121 65	116 33	5 32	Extra-duty pay overestimated \$5.32; \$25.72 extra-duty pay suspended. (See No. 31.)
67	Summerall, Henry	do	89 65	89 65		
68	Slaughter, William H.	do	89 65	89 65		
69	Smith, James W. W.	do	89 65	89 65		
70	Smith, John	do	89 65	89 65		
71	Turner, James S.	do	119 18	13 73	105 45	Entitled to pay only to include June 2; Elisha Gibson, a substitute, is entitled to and should receipt for the balance.
72	Turner, C. C.	do	119 18	119 18		
73	Wright, Levi	do	119 18	119 18		
74	Wilkerson, Robert	do	89 65	89 65		
75	Wilkerson, D. P.	do	89 65	89 65		

EXHIBIT No. 27—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
76	Walker, James R.....	Private.....	\$71 28	.....	\$71 28	.....	Roll purports to have been signed by the soldier, who, it is shown, died September 9, 1856.
77	Warner, Francis.....	do.....	55 45	\$55 45	.....	.....	Overpaid one day in pay and clothing.
78	Yearly, William.....	do.....	40 00	39 52	.....	\$0 48	Extra-duty pay disallowed (see No. 39); less 36 cents short paid in pay.
79	Simons, John.....	do.....	150 18	.....	119 44	30 74	
80	Tompkins, J. W. M.....	do.....	119 18	119 18	.....	.....	
81	Tyre, Benjamin.....	do.....	89 65	89 65	.....	.....	
82	Parker, Benjamin.....	do.....	89 65	89 65	.....	.....	
83	Donald Tompkins.....	First lieutenant...	282 60	282 60	.....	.....	Short paid as first lieutenant \$28.90; overpaid as first sergeant 47 cents. (See No. 4.)
84	W. S. Goodbread.....	Second lieutenant.	77 80	77 80	.....	.....	Short paid as second lieutenant \$8.30; overpaid as private \$11.54. (See No. 28.)
85	Henry T. Smith.....	Captain.....	289 32	289 32	.....	.....	
			9,667 71	7,535 15	1,956 36	206 20	

The muster-roll of this company is not certified by the State agent.

EXHIBIT No. 28.
Statement of differences—Voucher No. 11, Abstract A.

o.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	John McNeil.....	Lieutenant	\$264 82	\$225 56	.....	\$29 26	Was only second lieutenant as per certificate to muster roll, but is paid as first lieutenant. Only entitled to \$2.50 per month, servant's clothing. Short paid 50 cents per day in subsistence after July 1. Overpayments exceed short payments. Allowed pay of second lieutenant. Overpaid 66 cents pay, and 5 cents clothing. Overpaid one day in pay and clothing.
2	William M. Garrison	Sergeant.....	70 23	69 52	.....	71	Do.
3	William I. Hart.....	do.....	64 33	.....	.....	66	Do.
4	William Brown.....	Corporal.....	56 46	55 90	\$63 97	56	Do.
5	Robert E. Osborn.....	do.....	56 46	55 90	.....	56	Do.
6	Alexander, Albert I.....	Private.....	52 43	51 96	.....	47	Do.
7	Alexander, James A.....	do.....	52 43	51 96	.....	47	Do.
8	Bayet, Edward.....	do.....	52 43	.....	51 96	47	Do.
9	Bassett, Josiah B.....	do.....	52 43	51 96	.....	47	Do.
10	Bassett, John F.....	do.....	52 43	51 96	.....	47	Do.
11	Bassett, John.....	do.....	52 43	51 96	.....	47	Do.
12	Bankwright, Hilliard P.....	do.....	52 43	51 96	.....	47	Do.
13	Bankwright, Wade E.....	do.....	52 43	51 96	.....	47	Do.
14	Colding, Samuel B.....	do.....	52 43	51 96	.....	47	Do.
15	Colding, James.....	do.....	26 66	26 66	.....	47	Do.
16	Cray, Scott W.....	do.....	52 43	51 96	.....	47	Do.
17	Enicks, Andrew S.....	do.....	52 43	.....	51 96	47	Do.
18	Hancock, Henry.....	do.....	52 43	51 96	.....	47	Do.
19	Hancock, James M. J.....	do.....	52 43	51 96	.....	47	Do.
20	Hope, Samuel E.....	do.....	52 43	51 96	.....	47	Do.
21	Hope, David.....	do.....	52 43	51 96	.....	47	Do.
22	Johnson, Charles N.....	do.....	52 43	51 96	.....	47	Do.
23	Johnson, William M.....	do.....	52 43	51 96	.....	47	Do.
24	Johnson, Washington.....	do.....	52 43	51 96	.....	47	Do.
25	Johnson, Jesse M.....	do.....	52 43	51 96	.....	47	Do.
26	McNeil, John, jr.....	do.....	52 43	51 96	.....	47	Do.
27	Mizel, Joshua, jr.....	do.....	52 43	51 96	.....	47	Do.
28	McNatt, John B.....	do.....	52 43	51 96	.....	47	Do.
29	McGeachy, Alex. P.....	do.....	52 43	51 96	.....	47	Do.
30	Pearce, Samuel I.....	do.....	52 43	51 96	.....	47	Do.
31	Scott, Alexander.....	do.....	52 43	51 96	.....	47	Do.
32	Wiggins, Richard C.....	do.....	52 43	51 96	.....	47	Do.
33	Wells, Jacob.....	do.....	52 43	51 96	.....	47	Do.
34	Whitehurst, John A.....	do.....	42 43	51 96	.....	47	Do.
35	Whitehurst, Levi S.....	do.....	52 43	51 96	.....	47	Do.
			2, 059 45	1, 836 46	167 59	55 38	Amount overcarried to abstract.
			.....	.....	.....	02	
			2, 059 45	1, 836 46	167 59	55 40	

EXHIBIT No. 29.

Statement of differences—Voucher No. 12, Abstract A.

No.	Names.	Rank.	Claim.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Asa Stewart.....	Captain.....	\$652 77	\$652 77	.....	.....	Entitled to \$40 per month pay proper, \$10 for command of company, \$1 per day subsistence prior to July 1; and \$60 per month pay proper, \$10 for command of company, \$1.50 per day subsistence since July 1, and to only \$2.50 per month servant's clothing for the whole time. Overpaid one day in time; short payments exceed overpayments.
2	Franklin Raulerson.....	First lieutenant...	608 10	608 10	.....	.....	\$30 per month prior to July 1 and \$50 per month subsequent to July 1; other remarks same as No. 1 (except for command of company).
3	N. Raulerson.....	Second lieutenant.	586 19	586 19	.....	.....	\$25 per month prior to July 1, \$45 per month after July 1; other remarks same as No. 2.
4	E. R. Tucker.....	First sergeant....	159 63	.....	\$159 63	.....	
5	William Raulerson.....	Sergeant.....	146 23	.....	146 23	.....	
6	I. S. Emanuel.....	do.....	146 23	.....	146 23	.....	
7	D. L. Duke.....	do.....	146 23	.....	.....	.....	
8	J. P. Humphreys.....	Corporal.....	128 25	.....	128 25	.....	
9	G. F. Duke.....	do.....	128 25	.....	128 25	.....	
10	C. F. Bynum.....	do.....	128 25	.....	128 25	.....	
11	Jones Curry.....	do.....	128 25	128 25	.....	.....	
12	William Merrit.....	Musician.....	119 27	119 27	.....	.....	
13	William J. Tucker.....	Bugler.....	124 00	124 00	.....	.....	
14	Church McCoy.....	Farrier.....	132 56	119 44	.....	\$13 12	Overpaid difference between pay of private and farrier \$13.75, and 17 cents in clothing, less 80 cents short paid for use of horse; infantry not entitled to a farrier.
15	Alexander, John.....	Private.....	34 75	.....	34 17	58	Overpaid in pay and clothing.
16	Arnold, F. D.....	do.....	71 85	.....	71 85	.....	
17	Atkinson, M.....	do.....	71 85	71 85	.....	.....	
18	Altman, David.....	do.....	71 85	.....	71 85	.....	
19	Baker, A. A.....	do.....	71 85	.....	71 85	.....	
20	Baker, William J.....	do.....	71 85	.....	71 85	.....	
21	Baker, John F.....	do.....	71 85	.....	71 85	.....	
22	Bennett, William.....	do.....	71 85	71 85	.....	.....	
23	Byrd, William.....	do.....	98 50	98 50	.....	.....	
24	Braunin, H. M.....	do.....	119 27	.....	119 27	.....	
25	Brown, John C.....	do.....	119 27	119 27	.....	.....	
26	Brown, Jeremiah.....	do.....	71 85	71 85	.....	.....	
27	Brooks, Thomas.....	do.....	98 50	98 50	.....	.....	
28	Bush, William.....	do.....	71 85	.....	71 85	.....	
29	Chesser, Thomas.....	do.....	98 50	98 50	.....	.....	
30	Chesser, William H.....	do.....	98 50	98 50	.....	.....	
31	Compton, Thomas.....	do.....	119 27	.....	119 27	.....	
32	Crews, John.....	do.....	119 27	.....	119 27	.....	
33	Curry, Joel.....	do.....	119 27	119 27	.....	.....	
34	Cobb, N. S.....	do.....	71 85	.....	71 85	.....	

EXHIBIT No. 29—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
85	Smith, James H	Private	\$64 25	\$63 03	.....	\$1 22	Overpaid \$1.46 pay and 56 cents clothing, less 80 cents short paid for use of horse.
86	Smith, Milton	do	64 25	63 03	.....	1 22	Do.
87	Smith, Hamilton	do	64 25	63 03	.....	1 22	Do.
88	Shepherd, Miles	do	71 85	71 85	.....	.....	
89	Tooke, James T	do	119 27	.....	\$119 27	.....	
90	Thomas, James	do	98 50	.....	98 50	.....	
91	Willis, Joseph J	do	98 50	98 50	.....	.....	
92	West, Elijah	do	119 27	.....	119 27	.....	
93	Walker, Elijah	do	71 85	71 85	.....	.....	
94	Walker, Isham	do	71 85	71 85	.....	.....	
95	Wood, Burr	do	71 85	71 85	.....	.....	
96	Wilkerson, Joseph	do	71 85	71 85	.....	.....	
97	Wall, William W	do	71 85	71 85	.....	.....	
98	Wall, David H	do	71 85	71 85	.....	.....	
99	Whitehurst, D. S	do	71 85	.....	71 85	.....	
100	Whitehurst, Levi S	do	71 85	71 85	.....	.....	
101	Whitehurst, Mabury	do	71 85	.....	71 85	.....	
102	Wood, John	do	71 85	.....	71 85	.....	
103	Peterson, Timothy	do	71 85	71 85	.....	.....	
104	Lea, G. W	do	71 85	71 85	.....	.....	
			11,510 89	7,595 38	3,896 93	18 58	

Men generally overpaid one day in pay proper but short pay in pay for use of horse. Short payments exceed overpayments, except where otherwise indicated in remarks.
The muster-roll is not signed by the State agent.

EXHIBIT No. 30.

Statement of differences—Voucher No. 13, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Robert Youngblood.....	First lieutenant...	\$601 56	\$181 70	\$419 86		Entitled to \$30 per month prior to July 1, and to \$50 per month after July 1; 20 cents per ration (\$1 per day) prior to July 1, and 30 cents per ration (\$1.50 per day) after July 1. Time overstated, 1 day; servant's pay, \$2.50 per month; short payments exceed overpayments. Personal allowances receipted for by attorney. Servant's allowances receipted for by officer in person.
2	Asa Clark, jr.....	Second lieutenant.	418 81	312 68		\$106 13	Entitled to \$25 per month prior to July 1, and \$45 month since July 1; 20 cents per ration prior to July 1; 30 cents per ration since July 1, and \$2.50 per month servant's pay. Time overstated, 2 days; and error in calculation of, \$86.82.
3	A. H. Harrison.....	Sergeant.....	159 63	159 63			Receipted by George A. Hivers; no authority.
4	Jerome N. Jones.....	do.....	146 23	146 23	.....	.....	
5	Richard Buck.....	do.....	146 23	146 23	.....	.....	
6	Jackson Gilbert.....	do.....	146 23	.....	146 23	.....	
7	George Sharp.....	Corporal.....	128 25	128 25	.....	.....	
8	George Dyess.....	do.....	128 25	128 25	.....	.....	
9	William R. Williamson.....	do.....	128 25	128 25	.....	.....	
10	James Wimble.....	do.....	128 25	128 25	.....	.....	
11	Ransom Cason.....	Private.....	119 27	119 27	.....	.....	
12	William Holbrook.....	do.....	119 27	119 27	.....	.....	
13	Richard W. Parker.....	do.....	119 27	119 27	.....	.....	
14	Berry Byrd.....	do.....	119 27	119 27	.....	.....	
15	George Lewis.....	do.....	119 27	.....	119 27	.....	
16	Henry Benton.....	do.....	119 27	119 27	.....	.....	
17	John Hazle.....	do.....	119 27	119 27	.....	.....	
18	Lewis Carlton.....	do.....	119 27	119 27	.....	.....	
19	James Merre.....	do.....	119 27	119 27	.....	.....	
20	James Kirtlin.....	do.....	119 27	119 27	.....	.....	
21	J. C. Kilbrew.....	do.....	119 27	119 27	.....	.....	
22	John Jones.....	do.....	119 27	119 27	.....	.....	
23	John W. Adkins.....	do.....	89 65	89 65	.....	.....	
24	Jerry Johns.....	do.....	89 65	89 65	.....	.....	
25	Levi M. C. Johns.....	do.....	89 65	.....	89 65	.....	
26	A. I. Tyner.....	do.....	89 65	89 65	.....	.....	
27	W. F. Barry.....	do.....	89 65	89 65	.....	.....	
28	John Hamilton.....	do.....	89 65	89 65	.....	.....	
29	Francis Sanchez.....	do.....	89 65	89 65	.....	.....	
30	Cornelius Johns.....	do.....	89 65	89 65	.....	.....	
31	Eurt Johns.....	do.....	89 65	89 65	.....	.....	
32	F. Shepard.....	do.....	89 65	89 65	.....	.....	
33	James L. Page.....	do.....	89 65	89 65	.....	.....	
34	James H. Martin.....	do.....	89 65	89 65	.....	.....	

EXHIBIT No. 30—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
35	John E. Clark	Private	\$89 65				Not paid.
36	James Turner	do	89 65	\$89 65	.....	.....	
	Henry Schlaird	do	.....	.....	.....	.....	
37	W. P. Dennison	do	89 65	.....	89 65	.....	
38	J. W. Denison	do	89 65	.....	89 65	.....	
39	William Kelly	do	89 65	.....	.....	.....	
40	Isaiah Thomas	do	89 65	89 65	.....	.....	
41	Ezekiel Thomas	do	89 65	.....	89 65	.....	
42	James M. Thomas	do	89 65	.....	89 65	.....	
43	James T. Weeks	do	89 65	.....	89 65	.....	
44	S. M. Bridges	do	89 65	89 65	.....	.....	
45	R. Morrison	do	89 65	.....	89 65	.....	
46	Binkey Stokes	do	89 65	.....	89 65	.....	
47	John Adams	do	89 65	.....	89 65	.....	
			5,804 18	4,026 54	1,671 51	\$106 13	

Muster-roll is not certified by the State agent.

EXHIBIT No. 31.
Statement of differences—Voucher No. 4, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Enoch Daniels	Lieutenant	\$229 07	.....	\$218 08	\$10 99	Overpaid \$20.67 pay proper and \$2.12 servant's clothing; short paid \$11 subsistence and 80 cents for use of horse.
2	S. Worthington	Private	45 47	\$45 47	.....	.....	Overpaid 13 cents in clothing, but short paid 40 cents for use of horse.
3	S. Cowden	do	45 47	45 47	.....	.....	Do.
4	Robert Waterson	do	45 47	45 47	.....	.....	Do.
5	Stephen Hogans	do	47 72	45 74	.....	1 98	Overpaid 13 cents in clothing, short paid 40 cents for use of horse. Extra pay disallowed. Muster roll fails to show that he was on extra duty.
6	Benjamin Smith	do	45 47	45 47	.....	.....	Overpaid 13 cents in clothing, but short paid 40 cents for use of horse.
7	Aaron Smith	do	45 47	45 47	.....	.....	Do.
8	Hamilton Smith	do	45 47	45 47	.....	.....	Do.
9	Joseph Wilkinson	do	35 64	35 64	.....	.....	Do.
10	Alfred Mooney	do	45 47	45 47	.....	.....	Do.
11	Jasper Newson	do	45 47	45 47	.....	.....	Do.
12	Saunders Nobles	do	45 47	45 47	.....	.....	Do.
13	James Starlin	do	45 47	45 47	.....	.....	Do.
14	Jeremiah Brown	do	45 47	45 47	.....	.....	Do.
15	William Gore	do	45 47	45 47	.....	.....	Do.
16	Samuel Hudson, jr.	do	45 47	.....	45 47	.....	Do.
17	G. Worthington	do	45 47	45 47	.....	.....	Do.
18	E. D. Hogans	do	45 47	.....	45 47	.....	Do.
19	Jessup Hogans	do	45 47	45 47	.....	.....	Do.
20	James H. Smith	do	45 47	45 47	.....	.....	Do.
21	Lewis Wilkerson	do	45 47	.....	45 47	.....	Do.
22	F. Stapleton	do	45 47	.....	45 47	.....	Do.
23	James W. Daniels	do	45 47	.....	45 47	.....	Do.
24	James G. Daniels	do	45 47	.....	45 47	.....	Do.
25	L. A. Walker	do	45 47	45 47	.....	.....	Do.
26	L. F. Walker	do	45 47	.....	45 47	.....	Do.
27	William A. Hill	do	45 47	45 47	.....	.....	Do.
28	William P. Smith	do	45 47	.....	45 47	.....	Do.
29	Samuel Hudson, sr.	do	45 47	.....	45 47	.....	Do.
30	Hamilton Hudson	do	45 47	.....	45 47	.....	Do.
31	Garret Hudson	do	45 45	45 47	.....	.....	Do.
32	Hugh Morrison	do	45 47	45 47	.....	.....	Do.
33	Isaac Ostein	do	45 47	.....	45 47	.....	Do.
34	O. P. H. Kirkland	do	45 47	45 47	.....	.....	Do.
35	James Hudson	do	45 47	.....	45 47	.....	Do.
36	W. F. Smith	do	45 47	45 47	.....	.....	Do.

EXHIBIT No. 31—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
37	John R. Hatcher	Private	\$45 47	\$45 47	.....	.....	Overpaid 13 cents in clothing, but short paid 30 cents for use of horse. Do. Do. Do.
38	Lewis Daniels	do	47	.....	\$45 47	.....	
39	Willis Wilkinson	do	47	45 47	.....	.....	
40	Benjamin Lane	do	47	.....	45 47	.....	
			1,994 82	1,172 66	809 19	\$12 97	

The officer commanding this detachment does not sign the certificate at foot of pay-roll.

The State agent does not certify to the muster-roll, and the official character of the justice of the peace who *does* certify is not authenticated.

EXHIBIT No. 32.

Statement of differences—Voucher No. 15, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	William B. Hardie.....	Sergeant.....	\$22 95	\$22 95	.....	.....	Overpaid in clothing 10 cents.
2	R. Baron.....	Private.....	14 29	14 19	.....	\$0 10	Do.
3	W. Lemacks.....	do.....	14 29	14 19	.....	10	Do.
4	J. Lemacks.....	do.....	14 29	14 19	.....	10	Do.
5	N. Hall.....	do.....	14 29	14 19	.....	10	Do.
6	J. Moat.....	do.....	14 29	14 19	.....	10	Do.
7	Lorenzo Suggs.....	do.....	14 29	14 19	.....	10	Do.
8	A. J. Moore.....	do.....	14 29	14 19	.....	10	Do.
9	W. Cason.....	do.....	14 29	14 19	.....	10	Do.
10	N. Cason.....	do.....	14 29	14 19	.....	10	Do.
11	J. Lockher.....	do.....	14 29	14 19	.....	10	Do.
12	G. Crooms.....	do.....	14 29	.....	.....	10	Do.
	W. Thomas.....	do.....	.....	.....	\$14 19	.....	Not claimed.
			180 14	164 85	14 19	1 10	

No muster-roll, certificate of State agent, or other evidence of service.

EXHIBIT No. 33.

Statement of differences—Voucher No. 16, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Alexander Bell.....	Captain	\$238 41	\$238 41			Entitled to \$40 per month for pay proper and \$10 per month for command of company prior to July 1, and \$60 per month pay proper and \$10 per month for command of company after July 1, and to only \$2.50 per month for servant's clothing for whole time. Short paid 50 cents per day subsistence after July 1. Short payments exceed overpayments. \$30 per month pay proper prior to July 1; \$50 per month after July 1; \$2.50 per month servant's clothing for whole time. Short paid in subsistence 50 cents per day after July 1. Short payments exceed overpayments. \$25 per month pay proper prior to July 1; \$45 per month after July 1. Other remarks same as first lieutenant.
2	John V. Stewart.....	First lieutenant ..	306 07	306 07	.....	.....	
3	A. W. Miller	Second lieutenant.	289 90	289 90	.....	.....	
4	William Callahan.....	First sergeant.....	75 86	.....	\$75 86	.....	
5	Francis B. Rass	Sergeant.....	66 16	66 16	.....	.....	
6	Richard Watts	do	66 16	.....	66 16	.....	
7	James D. Foster.....	do	66 16	.....	.....	.....	
8	Theodore Lamb.....	Corporal.....	.....	.....	.....	.....	
9	Isaac Hatch.....	do	53 13	.....	53 13	.....	
10	D. C. Hasbrouck.....	do	53 13	53 13	.....	.....	
11	Benjamin Walker.....	do	53 13	.....	53 13	.....	
12	M. P. Allen.....	Private	46 56	.....	46 56	.....	
13	David Morrow.....	do	46 56	46 56	.....	.....	
14	Noah P. Suggs.....	do	46 56	.....	46 56	.....	
15	Noah Cason.....	do	46 56	.....	46 56	.....	
16	George P. Crooms	do	46 56	.....	46 56	.....	
17	James P. Callahan.....	do	46 56	.....	46 56	.....	
18	Samuel Callahan.....	do	46 56	.....	46 56	.....	
19	R. B. Forbes.....	do	46 56	.....	46 56	.....	
20	Paul Hatch.....	do	46 56		46 56		Roll signed by attorney for R. B. Thomas, the captain certifying that there is no such man as Forbes in his company.
21	Silas Hatch	do	46 56	.....	46 56	.....	
22	J. C. Hamilton.....	do	46 56	.....	46 56	.....	
23	William Lemacks	do	46 56	46 56	.....	.....	
24	Thomas Suggs.....	do	46 56	46 56	.....	.....	
25	Mitchel Lamb	do	46 56	.....	46 56	.....	
26	Mitchel Register.....	do	46 56	46 56	.....	.....	
27	J. T. Lee	do	46 56	.....	46 56	.....	
28	Jesse Lee	do	46 56	.....	46 56	.....	
29	H. F. Henderson.....	do	46 56	.....	46 56	.....	
30	James H. Keith.....	do	46 56	46 56	.....	.....	
31	Alfred Black.....	do	46 56	.....	46 56	.....	
32	Thomas Ferguson.....	do	46 56	46 56	.....	.....	
33	Archabal Hurst.....	do	46 56	46 56	.....	.....	

32	Abner Doliff	do	82 16		47 42	\$34 74	\$35.60 extra-duty pay not allowed; muster-roll does not show him on extra duty; less 86 cents short paid in clothing.
33	Patrick Hagan	do	78 56		47 42	31 14	\$32 extra-duty pay, same as above; less 86 cents short paid in clothing.
34	William Howell	do					
35	James A. Threote	do	46 56	46 56			
36	Israel Mannin	do	46 56	46 56			
37	Rufus Hines	do	46 56	46 56			
38	H. G. W. Kelly	do	46 56	46 56			
39	Robert Wilson	do	46 56	46 56			
40	W. N. Foster	do	46 56	46 56	46 56		
41	Jacob Carter	do	46 56	46 56	46 56		
42	J. J. Whitefield	do	46 56	46 56	46 56		
43	Wiley Kelly	do	46 56	46 56			
44	William Hatch	do	46 56	46 56			
45	Simeon Poucher	do	46 56	46 56			
46	Francis H. Gill	do	46 56	46 56			
47	William Cason	do	46 56		46 56		
48	James Rooks	do	46 56		11 24	35 32	Apprehended from desertion September 8, 1856, and entitled to pay only from that date.
49	James H. Cooper	do	46 56		46 56		
50	George W. Tillman	do	46 56	46 56			
51	Mathew D. Tillman	do	46 56	46 56			
52	M. Miller	do	46 56	46 56			
53	Sevin J. Ellis	do	61 81		61 81	13 81	Pay and clothing for one month, \$14.67, less 86 cents short paid in clothing, is disallowed. Muster-roll shows him discharged for one month.
54	Jacob Davis	do	46 56	32 75			
55	J. D. Frierson	do	46 56	46 56			
	B. Whitehurst	do	46 56		46 56		
			3,526 62	1,971 08	1,440 53	115 01	

Muster-roll is not certified by State agent.

EXHIBIT No. 34.
Statement of differences—Voucher No. 17, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Thomas Hughey.....	Captain.....	\$123 20	\$123 20			Servant not described or charged for. Time overstated one day, but short paid 50 cents per day. Subsistence after July 1; also short paid for command of company, which is not charged for. Short payments exceed overpayments.
2	Eben F. Tucker.....	First lieutenant ..	108 53		\$108 53		Time overstated one day, but short paid 50 cents per day in subsistence after July 1. Short payments exceed overpayments. No servant described or charged for.
3	Jackson Poole	Second lieutenant.	101 20		101 20		Same as first lieutenant.
4	H. C. Hughes	First sergeant	34 83	34 05		\$0 78	Overpaid 66 cents pay and 12 cents clothing. Received by H. H. Hughey.
5	B. F. Hull	Sergeant	30 66	29 71		95	Overpaid 79 cents pay and 16 cents clothing.
	J. W. Mason	do					
	J. B. Poindexter	do					
6	John P. Ellis	Corporal	24 50	23 95		55	
7	James M. Brown	do	24 50	23 95		55	
8	Wiley J. Brannen	do	24 50	23 95		55	
	W. A. White	do					
9	James H. Hayes	Private	19 53		19 53		Overpaid 37 cents pay and 18 cents clothing.
10	A. H. Brownlee	do	19 53	19 53			Do.
11	Edward Cosgrove	do	19 53	19 53			Do.
	Charles Lynch	do					Do.
	John Edwards	do					Do.
12	Thomas C. Wright	do	19 53	19 53			Do.
	G. W. Corsey	do					Do.
	Richard Allen	do					Do.
	R. E. Randolph	do					Do.
	Edward Lundy	do					Do.
13	Tillman Shaw	do	19 53	19 53			Do.
	William Allison	do					Do.
14	E. W. Clyde	do	19 53	19 53			Do.
15	A. Scarborough	do	19 53	19 53			Do.
16	Thomas Hull	do	19 53	19 53			Do.
17	Jones Curry	do	19 53	19 53			Do.
18	William G. House	do	19 53	19 53			Do.
19	J. W. Barnes	do	19 53	19 53			Do.
20	Edward House	do	19 53	19 53			Do.
21	J. W. Harvey	do	19 53	19 53			Do.
22	Russell Curry	do	19 53	19 53			Do.
23	B. H. Hughey	do	19 53	19 53			Do.
	Neil McKeever	do					Do.
24	N. B. Duke	do	19 53	19 53			Do.
			784 40	551 76	229 26	3 38	

Muster-roll not certified by State agent.

EXHIBIT No. 35.

Statement of differences—Voucher No. 18, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Edward T. Kendrick	Captain	\$399 27	\$399 27			Overpaid two days in time, and servant's clothing overpaid. Short paid 50 cents per day in subsistence and \$10 per month for command of company is not charged. Short payments exceed overpayments.
2	John Q. Stewart	First lieutenant	371 60	371 60			Same as captain (except for command of company).
3	Thomas B. Law	Second lieutenant	353 93	353 93			Same as first lieutenant.
4	John L. Peterson	First sergeant	98 05		\$97 33	\$0 72	Overpaid \$1.33 pay, less 61 cents short paid in clothing.
5	Harrison Jones	Sergeant	46 04		46 04		
6	Hardie Raulerson	do	89 92		89 16	76	Overpaid \$1.10 pay, less 34 cents short paid in clothing.
7	Lafayette Tillis	do	89 92		89 16	76	Do.
8	Evan C. McGeachy	Corporal	79 06		78 32	74	Overpaid 86 cents pay, less 12 cents short paid in clothing.
9	William S. Richardson	do	41 33		41 38		
10	James W. Brewton	do	41 33		41 33		
11	Jeremiah Brown	Bugler	40 46		40 19	27	Overpaid 40 cents pay, less 13 cents short paid in clothing.]
12	William Brown	do	73 05		73 05		
13	Ambrose Woodman	F. and B.	80 92		72 81	8 11	Overpaid difference between private and F. and B.; infantry not entitled to F. and B.
14	Allen, William	Private	86			86	Paid on United States rolls for the day charged hereon.
15	Alcox, Jesse H.	do	40 46		38 63	1 83	Overpaid in pay.
16	Brookes, William T.	do	73 05		72 81	24	Overpaid in pay 73 cents, less 49 cents short paid in clothing.
17	Brown, Bryant	do	86			86	Same as No. 14.
18	Brown, Francis M.	do	86			86	Do.
19	Basset, John F.	do	86			86	Do.
20	Dudley, James V. R.	do	40 46		38 63	1 83	Overpaid in pay.
21	Davis, Thomas S.	do	40 46		38 63	1 83	Do.
22	Goodwin, Merida M.	do	73 05		72 81	24	Overpaid in pay 73 cents, less 49 cents short paid in clothing.
23	Haskins, James B. T.	do	73 05		72 81	24	Do.
24	Howard, Seth	do	73 05		72 81	24	Do.
25	Hicks, Richard T.	do	86			86	Same as No. 14.
26	Hall, Jesse	do	40 46		38 63	1 83	Overpaid in pay.
27	Hagan, John	do	40 46		38 63	1 83	Do.
28	Hargrove, Clayton	do	40 46		38 63	1 83	Do.
29	Hogans, Teucy	do	86			86	Same as No. 14.
30	Ivey, James I.	do	73 05		72 81	24	Overpaid 73 cents pay, less 49 cents short paid in clothing.
31	Johns, James R.	do	73 05		72 81	24	Do.
32	Jones, Mitchell	do	40 46		38 63	1 83	Overpaid in pay.
33	Kersh, Stephen	do	86			86	Same as No. 14.
34	Lenier, Lewis	do	73 05		72 81	24	Overpaid 73 cents pay, less 49 cents short paid in clothing.
35	Lockhart, Joel L.	do	73 05	72 81		24	Do.
36	Lloyd, Isham	do	40 46		38 63	1 83	Overpaid in pay.
37	Mansell, Addison	do	73 05		72 81	24	Same as Nos. 34 and 35.
38	McLeod, William	do	86			86	Same as No. 14.
39	Moore, Reiley	do	73 05		72 81	24	Same as Nos. 34 and 35.
40	Rawlins, Thomas W.	do	86			86	Same as No. 14.

EXHIBIT No. 35—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
41	Snowden, Edward	Private	\$73 05	.....	\$72 81	\$0 24	Same as Nos. 34 and 35.
42	Summerall, Henry	do	73 05	\$72 81	.....	24	Do.
43	Stephens, Isham	do	86	.....	.....	86	Same as No. 14.
44	Stephens, Green	do	86	.....	.....	86	Do.
45	Thompson, Erasmus M.	do	73 05	.....	72 81	24	Same as Nos. 34 and 35.
46	Whitehurst, Mayberry	do	86	.....	.....	86	Same as No. 14.
47	Webb, George	do	86	.....	.....	86	Do.
48	Wemble, James	do	40 46	.....	38 63	1 83	Overpaid in pay.
49	Walker, Ezekiel	do	40 46	.....	38 63	1 83	Do.
50	Weeden, Frederick	do	73 05	.....	72 81	24	Same as Nos. 34 and 35.
			3,243 36	1,270 42	1,928 74	44 20	

Mustered into United States service January 14, 1857, and paid by United States for day of muster.

EXHIBIT No. 36.

Estimated amount—Voucher No. 19, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	John Addison	First lieutenant ..			\$800 57		Pay and allowances computed for 6 months, April 8 to October 7, 1856, inclusive. Do.
2	John Conliff	Second lieutenant.	.....	.....	770 57	.....	
3	David N. Townsend	First sergeant .....	.....	.....	215 72	.....	
4	German H. Wyatt	Sergeant .....	.....	.....	197 51	.....	
5	Cotton B. Rawles	do			197 51		Computed at private's rates; infantry not entitled to F. and B.
6	William H. Whittaker ..	Corporal .....	.....	.....	173 47	.....	
7	John A. Addison	do .....	.....	.....	173 47	.....	
8	William H. Vanderipe ..	do .....	.....	.....	173 47	.....	
9	William H. Addison	Bugler .....	.....	.....	167 78	.....	
10	David J. Addison	F. and B. ....	.....	.....	161 22	.....	
11	Addison, Joel L.	Private .....	.....	.....	161 22	.....	
12	Atgroth, Joseph	do .....	.....	.....	161 22	.....	
13	Beggs, John	do .....	.....	.....	161 22	.....	
14	Braden, Joseph A	do .....	.....	.....	161 22	.....	
15	Branch, Franklin	do			161 22		Computed from May 7, the date on which Nos. 52 to 59, inclusive, were mustered in, to October 7, inclusive.
16	Chairs, Furman	do .....	.....	.....	161 22	.....	
17	Clark, Henry A	do .....	.....	.....	161 22	.....	
18	Cole, Richard B	do .....	.....	.....	161 22	.....	
19	Collins, George W	do .....	.....	.....	161 22	.....	
20	Conliff, James	do .....	.....	.....	135 44	.....	
21	Crawford, Christopher Q ..	do .....	.....	.....	161 22	.....	
22	Craig, John	do .....	.....	.....	161 22	.....	
23	G [name illegible]	do .....	.....	.....	161 22	.....	
24	Gawero, Michael	do .....	.....	.....	161 22	.....	
25	Gibson, Jesse G	do .....	.....	.....	161 22	.....	
26	Gilley, William T	do .....	.....	.....	161 22	.....	
27	Glazier, Ezekiel	do .....	.....	.....	161 22	.....	
28	Glazier, James A	do .....	.....	.....	161 22	.....	
29	Goddard, Asa L.	do .....	.....	.....	161 22	.....	
30	Harrison, William H	do			161 22		
31	Hawkins, Daniel L	do .....	.....	.....	161 22	.....	
32	Hunter, Nathaniel P	do .....	.....	.....	161 22	.....	
33	Johnston, William H	do .....	.....	.....	161 22	.....	
34	Johnston, Levin P	do .....	.....	.....	161 22	.....	
35	Kennedy, George R	do .....	.....	.....	161 22	.....	
36	Lee, Edmund	do .....	.....	.....	161 22	.....	
37	Marr, Edmund	do .....	.....	.....	161 22	.....	
38	McLean, John	do .....	.....	.....	161 22	.....	
39	McNeill, Archibald	do .....	.....	.....	161 22	.....	
40	Mirick, John C	do			161 22		
41	McMillan, Daniel	do .....	.....	.....	161 22	.....	

EXHIBIT No. 36—Continued.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
40	Matsker, George	Private	.....	.....	\$161 22	.....	
41	Oglesby, Benjamin	do	.....	.....	161 22	.....	
42	Oglesby, George W	do	.....	.....	161 22	.....	
43	Peterson, Christian	do	.....	.....	161 22	.....	
44	Peterson, Henry	do	.....	.....	161 22	.....	
45	Rawles, William A. L.	do	.....	.....	161 22	.....	
46	Snell, Hamton V	do	.....	.....	161 22	.....	
47	Vanderipe, James	do	.....	.....	161 22	.....	
48	Weaver, Albert	do	.....	.....	161 22	.....	
49	Williams, James G	do	.....	.....	161 22	.....	
50	Woodruff, Joseph	do	.....	.....	161 22	.....	
51	Wyatt, William H	do	.....	.....	161 22	.....	
52	Allen, William Quin	do	.....	.....	135 44	.....	Mustered into service May 7; pay computed to include October 7.
53	Barrow, Reuben T. B.	do	.....	.....	135 44	.....	Do.
54	Barrow, John B. W	do	.....	.....	135 44	.....	Do.
55	Dugger, Isaac L	do	.....	.....	135 44	.....	Do.
56	Garpel, Rodolphus	do	.....	.....	135 44	.....	Do.
57	Johnston, Joshua M	do	.....	.....	135 44	.....	Do.
58	Redd, David D	do	.....	.....	135 44	.....	Do.
59	Redd, Isaac A	do	.....	.....	135 44	.....	Do.
60	Smith, Isaiah	do	.....	.....	161 22	.....	
			\$10, 232 43	.....	10, 860 27	.....	

There being no pay-roll of this company, pay has been computed for each man borne on the muster-roll, except two, who are borne as having received commissions. The received estimated amount exceeds the amount claimed by \$627.74; time allowed in computation of roll is six months, April 8 to October 7, inclusive, except where otherwise indicated.

EXHIBIT No. 37.

Estimated amount—Voucher No. 20, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.
1	John Parker*	Captain			\$381 04	
2	William H. Whitaker	First lieutenant			338 91	
3	German H. Wyatt	Second lieutenant			327 57	
4	David Townsend	First sergeant			81 43	
5	Joseph Woodruff	Sergeant			74 57	
6	William Raulerson	do			14 07	
7	Ezekiel Glazier	Corporal			65 48	
8	William A. L. Rawls	do			65 48	
9	William Vanderipe	do			62 71	
10	John Addison	Bugler			63 32	
11	James Carliff	F. and B. †			60 65	
12	Addison, John A.	Private			60 85	
13	Addison, William N.	do			60 85	
14	Addison, Joel J.	do			11 54	
15	Barrow, Reuben T.	do			60 85	
16	Beggs, John A.	do			60 85	
17	Beaseley, Isaiah	do			11 54	
18	Brinkley, Nathan G.	do			11 54	
19	Boyer, Henry	do			11 54	
20	Campbell, James R.	do			11 54	
21	Collins, George W.	do			60 85	
22	Cochran, Aaron C.	do			60 85	
23	Craig, John	do			60 85	
24	Driggers, Mathew	do			60 85	
25	Driggers, Henry W.	do			11 54	
26	Gates, Josiah	do			60 85	
27	Gawers, Michael	do			60 85	
28	Gilley, William T.	do			60 85	
29	Gibson, Jesse	do			60 85	
30	Garbet, Rodolph	do			60 65	
31	Godard, Asa	do			60 85	
32	Green, James D.	do			60 65	
33	Glazier, James	do			60 85	
34	Hawkins, Daniel	do			60 85	
35	Harrison, William H.	do			11 54	
36	Hewit, Edward G.	do			60 85	
37	Hooker, Stephen	do			60 85	
38	Johnston, William H.	do			60 85	
39	Johnston, Levin P.	do			60 85	
40	Lee, Edmund	do			60 85	
41	Marr, Edward	do			60 85	
42	Mink, John C.	do			60 85	
43	McLean, John L.	do			60 85	
44	Oglesby, Benjamin	do			60 85	
45	Oglesby, George	do			60 85	
46	Platt, William C.	do			60 85	
47	Platt, Lewis B.	do			60 85	
48	Platt, John	do			60 85	
49	Porter, James A.	do			11 54	
50	Red, David D.	do			60 85	
51	Smith, Isaiah	do			60 85	
52	Tison, George	do			60 85	
53	Tucker, William I.	do			11 54	
54	Vanderipe, James	do			60 85	
55	Williams, Joseph H.	do			60 85	
56	Williams, James G.	do			60 85	
57	Willingham, William	do			60 85	
58	Willingham, William H.	do			60 85	
59	Wilkinson, Niel T.	do			11 54	
60	Wyatt, William H.	do			60 85	
			\$4, 556 59		4, 023 98	\$532 61

* Date of muster-in is not stated in this case, but pay is computed from October 8. Date entered in pencil (November 18, 1856), but nothing to corroborate it.

† Computed as private.

Pay and allowances for officers and men on this roll computed from October 8 to December 15, inclusive. The 7th October is excluded, as that day has been allowed in computation of pay of Lieutenant Addison's company, in which these men served. See voucher 19.

EXHIBIT No. 38.

Estimated amount—Voucher No. 23, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.
1	R. B. Sullivant.....	Captain.....	.....	.....	\$107 08	.....
2	William R. Gibbons.....	First lieutenant.....	.....	.....	90 42	.....
3	Joseph Underhill.....	Second lieutenant.....	.....	.....	86 25	.....
4	James A. Johnson.....	First sergeant.....	.....	.....	19 80	.....
5	H. S. Phillips.....	Sergeant.....	.....	.....	17 28	.....
6	Henry Sullivant.....	do.....	.....	.....	17 28	.....
7	Aaron Rials.....	do.....	.....	.....	17 28	.....
8	Jackson Sullivant.....	First corporal.....	.....	.....	13 92	.....
9	E. F. Billingsley.....	Corporal.....	.....	.....	13 92	.....
10	William Bird.....	do.....	.....	.....	13 92	.....
11	Jeremiah Underhill.....	do.....	.....	.....	13 92	.....
12	William Booth.....	Private.....	.....	.....	12 23	.....
13	O. F. Deklo.....	do.....	.....	.....	12 23	.....
14	S. R. Bearden.....	do.....	.....	.....	12 23	.....
15	Louis Green.....	do.....	.....	.....	12 23	.....
16	John Jones.....	do.....	.....	.....	12 23	.....
17	David Smith.....	do.....	.....	.....	12 23	.....
18	Louis W. Glesson.....	do.....	.....	.....	12 23	.....
19	Henry M. Sweat.....	do.....	.....	.....	12 23	.....
20	Edmund Sweat.....	do.....	.....	.....	12 23	.....
21	James Register.....	do.....	.....	.....	12 23	.....
22	Benjamin Lee.....	do.....	.....	.....	12 23	.....
23	John Sullivant.....	do.....	.....	.....	12 23	.....
24	Francis Sullivant.....	do.....	.....	.....	12 23	.....
25	Benjamin Wood.....	do.....	.....	.....	12 23	.....
26	Joseph Brooker.....	do.....	.....	.....	12 23	.....
27	E. J. Davis.....	do.....	.....	.....	12 23	.....
28	Jacob Drigors.....	do.....	.....	.....	12 23	.....
29	Jacob Burns.....	do.....	.....	.....	12 23	.....
30	Alexander Passmore.....	do.....	.....	.....	12 23	.....
31	John Sears.....	do.....	.....	.....	12 23	.....
32	Jackson Noles.....	do.....	.....	.....	12 23	.....
33	Isaiah Youngblood.....	do.....	.....	.....	12 23	.....
34	I. T. Nobles.....	do.....	.....	.....	12 22	.....
35	Dempsey Cain.....	do.....	.....	.....	12 23	.....
36	Louis Sehan.....	do.....	.....	.....	12 23	.....
37	W. C. Oberry.....	do.....	.....	.....	12 23	.....
38	Edward W. Ashley.....	do.....	.....	.....	12 23	.....
39	Nathan McCrancy.....	do.....	.....	.....	12 23	.....
40	James Booth.....	do.....	.....	.....	12 23	.....
41	William H. Branning.....	do.....	.....	.....	12 23	.....
42	Samuel Chaney.....	do.....	.....	.....	12 23	.....
43	W. W. Johnson.....	do.....	.....	.....	12 23	.....
44	B. W. Sullivant.....	do.....	.....	.....	12 23	.....
45	James Billingsley.....	do.....	.....	.....	12 23	.....
46	John Clark.....	do.....	.....	.....	12 23	.....
47	David Hagans.....	do.....	.....	.....	12 23	.....
48	Joseph Brookersen.....	do.....	.....	.....	12 23	.....
49	William Stanley.....	do.....	.....	.....	12 23	.....
50	James S. Gibbons.....	do.....	.....	.....	12 23	.....
51	George Rawls.....	do.....	.....	.....	12 23	.....
52	James Jones.....	do.....	.....	.....	12 23	.....
53	R. B. Roberts.....	do.....	.....	.....	12 23	.....
54	W. W. Shedd.....	do.....	.....	.....	12 23	.....
55	Z. J. Curry.....	do.....	.....	.....	12 23	.....
56	Alfred Taylor.....	do.....	.....	.....	12 23	.....
57	Hiram Bennet.....	do.....	.....	.....	12 23	.....
58	Willie Bennet.....	do.....	.....	.....	12 23	.....
59	A. J. Phillips.....	do.....	.....	.....	12 23	.....
60	Bryant Wilkinson.....	do.....	.....	.....	12 23	.....
61	Zachariah Polk.....	do.....	.....	.....	12 23	.....
62	James A. Green.....	do.....	.....	.....	12 23	.....
63	Jacob H. Varns.....	do.....	.....	.....	12 23	.....
64	John Mercer.....	do.....	.....	.....	12 23	.....
65	Andrew Davis.....	do.....	.....	.....	12 23	.....
66	John Phillips.....	do.....	.....	.....	12 23	.....
67	Henry McClanahan.....	do.....	.....	.....	12 23	.....
68	Robert Hampton.....	do.....	.....	.....	12 23	.....
69	Lewellin Sparkman.....	do.....	.....	.....	12 23	.....
			\$809 15	.....	1, 120 41	.....

Pay is computed on this roll for twenty-five days, September 6 to 30, inclusive.

There is no pay-roll and the muster-roll (copy) is not certified by the State agent.

Pay is computed for each man named on the muster-roll, and the estimated amount exceeds the amount claimed by \$311.26; without the pay-roll it cannot be ascertained which of the men were and which were not paid.

EXHIBIT No. 39.

Statement of differences—Voucher No. 26½, Abstract A.

No.	Names.	Rank.	Claimed.	Allowed.	Suspended.	Disallowed.	Remarks.
1	Gilbert L. Key.....	First lieutenant & asst. surgeon.	.....	.....	.....	\$1,385 37	Pay and allowances for the period stated on F. and S. muster-roll (copy) aggregate \$1,385.37. There is no voucher or receipt to show that anything has been paid him.
2	John B. Eichelberger.....	do	\$807 96	\$780 34	.....	27 62	Entitled to \$33.33 per month pay proper and 20 cents ration prior to June 30, and to \$53.33 per month pay proper and 30 cents ration after June 30, \$2.50 per month for servant's clothing and \$12 per month servant's pay. Overpayments exceed short payments.
3	James H. Peck	do	484 74	484 74	.....	.....	Short paid according to data given on F. and S. muster-roll.
4	Elisha Carter.....	do .....	.....	.....	.....	1,289 29	Pay and allowances for period stated on F. and S. muster-roll aggregate \$1,289.29, but there is no voucher or receipt to show that anything has been paid him.
5	George W. Price.....	do .....	.....	.....	.....	683 66	Pay, &c., aggregate \$683.66. Other remarks as above.
6	Franklin Branch	do .....	.....	.....	.....	826 57	Pay, &c., aggregate \$826.57. Other remarks as above.
7	Columbus R. Alexander.....	do .....	.....	.....	.....	243 60	Pay, &c., aggregate \$243.60. Other remarks as above.
8	Robert L. Kendrick.....	do .....	.....	.....	.....	417 25	Pay, &c., aggregate \$417.25. Other remarks as above.
9	Franklin Branch.....	do .....	.....	.....	.....	353 82	Pay, &c., aggregate \$353.82. Other remarks as above.
10	Columbus R. Alexander.....	do .....	.....	.....	.....	348 74	Pay, &c., aggregate \$348.74. Other remarks as above.
11	Joseph M. Taylor	Second lieutenant, a. q. m. and com'y.	.....	.....	.....	313 05	Pay, &c., aggregate \$313.05. Other remarks as above.
12	Samuel E. Hope	First lieutenant, a. q. m. and com'y.	.....	.....	.....	623 32	Pay, &c., aggregate \$623.32.
13	Francis B. Hagan.....	Sergeant, co. q. m. and com'y.	.....	.....	.....	.....	This man is borne and paid as a private on rolls of W. H. Hendrick's company (voucher No. 5).
14	M. Whit Smith	Colonel	1,076 39	.....	\$1,075 40	99	Entitled to \$75 per month pay proper and 20 cents ration prior to June 30, and to \$95 per month and 30 cents rations after June 30, and servant's clothing and \$2.50 per month for whole time. Overpayments exceed short payments. There is no muster-roll or certificate connecting Colonel Smith with the service paid for.
15	Edward R. Ives	Assistant quartermaster.	833 00	.....	833 00	.....	Entitled to \$50 per month pay proper and 20 cents for ration prior to June 30, and to \$70 per month and 30 cents ration after June 30. Servant's clothing at \$2.50 per month and \$12 per month servant's pay. Short payments exceed overpayments. No muster-roll or certificate connecting this officer with the service.
16	Richard N. Jeffereys.....	Quartermaster's clerk.	370 00	.....	367 50	2 50	Overpaid 1 day at \$75 per month. Not borne on any muster-roll and no certificate that the service was authorized or performed.
17	Perry G. Wall	Wagonmaster	85 33	.....	85 33	.....	Same as quartermaster's clerk.
Total amount claimed on Abstract A for Voucher No. 26½ is .....			.....	1,265 08	2,361 23	6,515 78 2,199 40	Amount unaccounted for.
			12,341 49	1,265 08	2,361 23	8,715 18	

EXHIBIT No. 40.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstract B, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida, for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, respectfully referred to you for investigation and report, as soon as practicable. The report will be so framed as to show what expenditures were properly made and what is the evidence of such expenditures, what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued, what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, vol. 21, of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the COMMISSARY-GENERAL OF SUBSISTENCE.

EXHIBIT No. 41.

WAR DEPARTMENT,
OFFICE COMMISSARY-GENERAL OF SUBSISTENCE,
Washington, D. C., May 19, 1882.

SIR: I have the honor to return herewith the papers relating to the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, which were referred to the Commissary-General of Subsistence for investigation and report.

The accompanying statement shows the errors, irregularities, &c., found existing in the abstracts and vouchers pertaining to the Subsistence Department of the Army in said claim.

The prices charged for the several articles, enumerated in the accompanying vouchers, are considered high as compared with the prices charged by the Subsistence Department for similar articles at the date and near the locality when and where the vouchers were issued.

The following is a list of prices taken from the official papers of officers doing duty in this department at Forts Brooke, Deynaud, and Myers at that time, viz:

Bread, per pound	\$0 06
Pork, per pound	10
Fresh beef, per pound	05
Rice, per pound	06½
Beans, per pound	05
Coffee, per pound	12
Soap, per pound	08
Sugar, per pound	08
Sweet potatoes	
Potatoes, per bushel	1 50
Corn meal	
Bacon, per pound	13
Flour, per barrel	10 00
Liverpool salt, per quart	01½
Salt, per quart	01½
Mustard	
Pepper, per pound	25
Candles, per pound	32
Vinegar, per gallon	13½

In this connection it is remarked that these were the cost prices of the stores to the Subsistence Department at the principal purchasing depots, such as New York, New Orleans, and Charleston, and that they were sold in Florida to officers, and issued to hospitals without cost of transportation added, fresh beef and potatoes excepted. The only evidence this office has of the correctness of the expenditures is the vouchers themselves.

Very respectfully, your obedient servant,

R. MACFEELY,
Commissary-General Subsistence.

The Hon. SECRETARY OF WAR.

EXHIBIT No. 42.

Statement showing the errors, irregularities, &c., found existing in the abstracts and vouchers pertaining to the Subsistence Department in the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between December 1, 1855, and January 1, 1860.

ABSTRACT B.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Vouchers missing.	Vouchers not receipted.	Errors in computation.	Vouchers receipted by administrators or attorneys; no letters of administration or powers of attorney filed.	Purchased of company commander.	Not authorized by regulations.	Remarks.
27	F. M. Durrance	1 7 27 28 32 36 41 29	William Brown	\$9 33	.....	.....	\$27 95	.....	.....	.....
			Charles W. Downing .....	.....	.....	.....	21 60	.....	.....	.....
			Alderman Carlton .....	.....	.....	.....	16 55	.....	.....	.....
			T. W. W. Hill .....	.....	.....	.....	.....	.....	.....	.....
			T. Underhill	121 59	.....	.....	.....	.....	.....	.....
			W. D. K. Pollard	24 75	.....	.....	.....	.....	.....	.....
			W. P. Brooker	99 84	.....	.....	.....	.....	.....	.....
			F. M. Durrance .....	.....	.....	.....	.....	\$255 83	.....	.....
										
28	do	52 53 55 56 71	A. Carlton .....	.....	.....	.....	103 77	.....	.....	.....
			T. W. W. Hill .....	.....	.....	.....	15 00	.....	.....	.....
			James Howell	20 00	.....	.....	.....	.....	.....	.....
			F. M. Durrance .....	.....	.....	.....	.....	50 00	.....	.....
29	do		Joseph Howell	17 50	.....	.....	.....	.....	.....	.....
										
										
31	W. H. Kendrick	5	W. H. Kendrick .....	.....	.....	.....	.....	96 25	.....	.....
32	do	7	F. C. M. Boggus	32 00	.....	.....	.....	.....	.....	.....
		8	T. A. Hendry	23 00	.....	.....	.....	.....	.....	.....
		9	I. A. Boyet .....	.....	.....	.....	75 00	.....	.....	.....
33	do	12	Joseph Hale .....	.....	.....	.....	64 25	.....	.....	.....
		13	do .....	.....	.....	.....	11 50	.....	.....	.....
36	A. D. Johnson	5	J. J. Bryant .....	.....	.....	.....	.....	.....	.....	.....
		6	Joseph Weeks	2 00	.....	.....	75 20	.....	.....	.....

Par 904, Army Regulations, 1857.
Taken up on abstract: Voucher 18: pork, 40 pounds, should be 45 pounds; voucher 29: pork, 1,994 pounds, should be 1,944 pounds; voucher 36: beans, 35 quarts, should be 37½ quarts.

Administrator is also certifying officer.

Taken up on Abstract F: Beef, 365 pounds, should be 563 pounds. [This error is corrected on quarterly abstract.]
Par. 904, Army Regulations, 1857.

EXHIBIT No. 42—Continued.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Vouchers missing.	Vouchers not receipted.	Errors in computation.	Vouchers receipted by administrators or attorneys; no letters of administration or powers of attorney filed.	Purchased of company commander.	Not authorized by regulations.	Remarks.
37	A. D. Johnson	7	A. D. Johnson					\$712 10		
38	do	10	E. B. Phelps		\$20 80			47 05		
39	L. G. Lesley	1	A. D. Johnson							
40	do	4	Joseph Howell		16 80					
		5	W. J. Whidden	\$5 44						
		9	W. H. Wyatt				\$17 55			
41	do	11	S. B. McGuire	21 08						
		14	L. G. Lesley				32 50			
		19	D. Sumerall	1 96						
		21	L. Mozill	1 96						
		22	W. H. Willingham	3 87						
		24	I. Whidden	3 87						
		26	I. Alderman	1 96						
		30	W. Willingham	3 87						
		31	Z. Seward	3 87						
		34	W. Varnes	3 87						
42	John McNeill	1	John McNeill					12 84		
		4	William Brown				12 84			
		5	R. E. Osburn				12 84			
		8	Edward Boyett	12 84						
		12	H. I. Banknight							
		25	J. M. Johnson		12 84					
		26	J. McNeill, jr.	12 84						
43	do	3	Joseph Hale	10 00						
		4	Albert Clark	4 10						
		6	John McNeill							
45	John Addison	1	John Addison					27 98		
		2	W. M. Wyatt					95 67		
47	S. L. Sparkman	5	A. J. Rowe	9 44			26 80			
		26	John Thomas	8 84						
		32	James M. Harris	6 53						
		44	F. Matheny (?)	4 09						
		46	M. Flint	2 85						
		52	G. McLelland				2 85			

Moreover purchased of captain of company.

That is receipted in blank.

[illegible]

On abstract.—Candles taken up per vouchers 1, 2, 3, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, and 20, 11½ pounds each, should be ¼ pound each voucher. Voucher 59 is not certified on abstract. Pork taken up per voucher 66, 1¼ pounds, should be 11½ pounds. Rice taken up per voucher 85, 9½ pounds, should be 21½ pounds, 9¼ cents added to amount of abstract, &c. Amount of abstract, \$450.96½, should be \$451.06. Footing of abstract: bread, 2,356 pounds, should be 2,401 pounds; vinegar, 23 gallons, 5 quarts, 2 gills, should be 23 gallons, 3 quarts, and 4 gills. This is merely an invoice having none of the essentials of a voucher for the payment of money.

This is merely an invoice having none of the essentials of a voucher for the payment of money.

D.O.

5. Do.

...

...

Do.
Articles purchased not component parts of the
ration.

Amount of voucher, \$534.66, should be \$409.68; this after deducting \$124.98, not pertaining to the Subsistence Department.

Mustard purchased by this voucher not a component part of the ration.

An invoice of stores, amounting to a total of \$3,165.38, including insurance, drayage, &c., the subsistence portion of which, *not* including 1 platform scale, is \$2,140.69.

This account is from July 22 to October 27, 1849. The resolution of Congress does not authorize the account for 1849 to be included.

EXHIBIT No. 42—Continued.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Vouchers missing.	Vouchers not receipted.	Errors in computation.	Vouchers receipted by administrators or attorneys; no letters of administration or powers of attorney filed.	Purchased of company commander.	Not authorized by regulations.	Remarks.
	M. W. Smith, commanding special battalion, Florida Volunteers.	3	Sylvester Bryant, jr.						\$16 40	
	Jesse Carter.	4	W. M. Johnson.						6 00	Receipt for subsistence furnished; no itemized account.
	General M. W. Smith, R. N. Jeffreys, A. A. Q. M.; Col. E. R. Ivers.	5	City Hotel, Tallahassee.						42 00	Not authorized by regulations.
	General Carter.	6	City Hotel.						24 13	Receipt to a General Carter for board of a Mr. Chaseborough; not authorized by regulations.
	Amounts.			\$2,614 79½	\$11,575 59½		\$531 89½	\$1,297 72	\$1,755 13	

RECAPITULATION.

Amount of Abstract B, as per footing	\$23,474 90
Amount of Abstract B, as per abstracts and miscellaneous vouchers	\$23,836 35
Add for error in footing of abstract No. 47, 9½ cents	9½
	<u>23,836 44½</u>
Amount of vouchers purchased of company commander	1,297 72
Amount of vouchers missing	2,614 79½
Amount of vouchers not receipted	11,675 59½
Amount of vouchers receipted by administrator	531 89½
Amount of vouchers unauthorized expenditures	<u>1,755 13</u>
	17,775 13½
Correct total of Abstract B	<u>6,061 31</u>

EXHIBIT No. 43.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstracts C, D, E, F, and I, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, referred to you for investigation and report as soon as practicable.

The report will be so framed as to show what expenditures were properly made and what is the evidence of such expenditures, what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued, what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, vol. 21, of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the QUARTERMASTER-GENERAL.

EXHIBIT No. 44.

WAR DEPARTMENT,
QUARTERMASTER-GENERAL'S OFFICE,
Washington, April 20, 1882.

SIR: I have the honor to return herewith the papers relating to the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, which were referred to the Quartermaster-General on March 27 and April 10, 1882, for investigation and report.

The papers submitted consist of Abstracts C, D, E, F, H, and I, with vouchers, and four (4) separate accounts, as follows, viz:

Abstract C, forage, amounting to.....	\$42,279 52
Abstract D, transportation, amounting to.....	19,843 28
Abstract E, camp and garrison equipage, amounting to	193 81
Abstract F, quartermaster's stores, amounting to	589,67
Abstract H, contingent for troops, amounting to.....	10,332 84
Abstract I, stationery, amounting to	111 11
Account of J. M. Cooper, services, amounting to	7 50
Account of J. A. Garrard, services, amounting to	22 00
Account of Fred'k Lykes, rent, amounting to	5 00
Account of P. G. Wall, rent, amounting to.....	31 25
Total amount claimed.....	73,415 98

The abstracts and vouchers have been carefully examined in this office, and all errors, irregularities, &c., found existing therein are noted in the inclosed statement, numbered 1.

The inclosed statement numbered 2 shows the prices paid for forage by officers of the Quartermaster's Department on duty in Florida, and contains the only data the records of this office afford from which a comparison of prices can be made.

From this statement, I think that the price paid by the State of Florida for forage may be accepted as reasonable.

As the supplies and stores for United States troops in Florida were mostly drawn from New Orleans and the North, it seems impracticable for this office from its records to make a comparison of the prices paid by the United States with the prices paid by the State of Florida for all the different items of expenditure as charged in the vouchers.

The items embraced in Abstract D are for transportation by land and water, but mainly for hire of teams. The prices and rates charged seem reasonable, but the records here afford no data from which a strict comparison can be made.

Many of the items charged for under the head of camp and garrison equipage, Abstracts E and F, are articles which were not furnished and issued by the United States to its troops. But the prices charged do not, under the circumstances, seem unreasonable.

Abstract H covers expenditures of a miscellaneous nature, such as hire of employés, advertising, printing, wharfage, &c., and the prices charged do not seem excessive.

Abstract I, being expenditures for stationery, the prices paid are not considered excessive.

The expenditures which seem to have been properly made are supported by vouchers issued by officers of the Florida Volunteers and by Jesse Carter, special agent of the State, which I think may be accepted as reasonable charges, and are in amount as follows:

Abstract C	\$34,669 74
Abstract D	17,247 39
Abstract E	98 59
Abstract F	395 16
Abstract H	9,015 81
Abstract I	10 10
Account of J. M. Cooper	7 50
Total	61,444 29

I also submit a list of all officers of the Army on duty in the Quartermaster's Department in Florida from 1855 to 1860 (numbered 3), so far as shown by the records of this office, from whose accounts on file in the Treasury Department further information as to prices and rates paid may be obtained.

I am, very respectfully, your obedient servant,

RUFUS INGALLS,

Quartermaster-General, Brevet Major-General, U. S. A.

The Hon. SECRETARY OF WAR.

EXHIBIT No. 45.

No. 1.—Statement showing the errors, irregularities, &c., found existing in the abstracts and vouchers pertaining to the Quartermaster's Department in the claim of the State of Florida for expenditures made in suppressing Indian hostilities in that State between December 1, 1855, and January 1, 1860.

ABSTRACT C.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.	Remarks.
54	F. M. Durrance	7	Charles W. Downing	\$36 00	.....	.....	
54	do	38	W. D. K. Pollard	84 00	.....	.....	
54	do	47	Rigdon Brown	218 00	.....	.....	
54	do	.....	.....	.....	.....	*\$2 00	Error in addition, amount to be added to Abstract C.
55	do	66	W. D. K. Pollard	46 50	.....	.....	
57	do	15	W. P. Brooker	12 50	.....	.....	
57	do	.....	.....	.....	.....	*1 00	Error in addition to be deducted from Abstract C.
59	W. H. Kendrick	4	Margaret Tyner	37 50	.....	.....	
59	do	11	W. R. Overstreet	15 00	.....	.....	
60	do	17	N. Boyet	117 40	.....	.....	
60	do	21	F. B. Hagin	46 50	.....	.....	
63	A. D. Johnson	7	J. J. Bryant	7 00	.....	.....	
63	do	8	B. W. Crews	68 75	.....	.....	
64	do	14	J. A. Alexander	81 25	.....	.....	
64	do	18	E. B. Phelps	11 75	.....	.....	
66	L. G. Lesley	9	W. J. Whidden	3 00	.....	.....	
66	do	16	M. Alderman	3 00	.....	.....	
68	do	29	W. H. Willingham	6 00	.....	.....	
68	do	31	William Willingham	6 00	.....	.....	
68	do	34	J. Whidden	6 00	.....	.....	
68	do	37	Andrew Wiggins	4 50	.....	.....	
68	do	47	Owen Blount	15 00	.....	.....	
68	do	48	D. Summerall	3 00	.....	.....	
68	do	51	J. Hamilton	3 00	.....	.....	
68	do	54	L. Mizzel	.....	\$3 00	.....	
69	John McNeil	8	Edward Boyes	33 12	.....	.....	
69	do	26	John McNeil, jr	33 12	.....	.....	
70	do	1	Albert Clark	8 40	.....	.....	

* Error on abstract.

EXHIBIT No. 45—Continued.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.	Remark.
73	S. L. Sparkman.....	6	O. P. Majors.....	\$7 93	.....	.....	
73	do.....	8	A. J. McKinney.....	7 93	.....	.....	
73	do.....	10	Richard Gainey.....	7 93	.....	.....	
73	do.....	19	Abram Simmes.....	7 93	.....	.....	
73	do.....	21	William Carney.....	7 93	.....	.....	
73	do.....	24	Martin Flint.....	7 93	.....	.....	
73	do.....	47	A. J. Rowe.....	26 57½	.....	.....	
73	do.....	64	— Mather.....	11 66	.....	.....	
73	do.....	67	Joseph M. Harris.....	19 09½	.....	.....	
73	do.....	73	M. K. Sparkman.....	3 18	.....	.....	
73	do.....	77	W. W. Rushing.....	3 18	.....	.....	
73	do.....	79	W. I. Neeley.....	3 18	.....	.....	
73	do.....	1	W. W. Smith.....	.....	.....	\$0 07	Underpaid.
73	do.....	2	Baxter Smith.....	.....	.....	07	Do.
73	do.....	3	George Simmons.....	.....	.....	07	Do.
73	do.....	4	Marshall Simmons.....	.....	.....	07	Do.
73	do.....	5	Peter Platt.....	.....	.....	07	Do.
73	do.....	7	G. McClelland.....	.....	.....	07	Do.
73	do.....	9	John W. Hawkins.....	.....	.....	07	Do.
73	do.....	11	John M. Fritch.....	.....	.....	07	Do.
73	do.....	12	George Franklin.....	.....	.....	07	Do.
73	do.....	13	Sally Franklin.....	.....	.....	07	Do.
73	do.....	14	Henry Dees.....	.....	.....	07	Do.
73	do.....	15	John Collins.....	.....	.....	07	Do.
73	do.....	16	W. J. Campbell.....	.....	.....	07	Do.
73	do.....	17	J. C. Bryant.....	.....	.....	07	Do.
73	do.....	18	F. M. Bryant.....	.....	.....	07	Do.
73	do.....	20	George W. Smith.....	.....	.....	07	Do.
73	do.....	22	H. M. Lanier.....	.....	.....	07	Do.
73	do.....	23	William M. Blocker.....	.....	.....	07	Do.
73	do.....	25	Henry Frier.....	.....	.....	07	Do.
73	do.....	26	Samuel A. Wells.....	.....	.....	07	Do.
73	do.....	27	Henry Sylvester.....	.....	.....	07	Do.
73	do.....	66	A. B. Robertson.....	.....	.....	01½	Do.
73	do.....	68	T. C. Pierce.....	.....	.....	01½	Do.

73	S. L. Sparkman	69	S. T. Hollingsworth	19 09½	01½	Do.
73	do	70	R. V. Buffum	.....	01½	Do.
73	do	71	Stephen Hollingsworth	.....	01½	Do.
73	do	72	Timothy Hollingsworth	.....	01½	Do.
73	do	85	C. Zebenden	.....	37½	Do.
73	do	58	Samuel J. Rogers	11 66		Receipt signed by Samuel J. Bogus.
73	do					Error in addition, to be deducted from Abstract C.
74	do	1	Hardy Collins	19 11½	*29 90	
74	do	2	R. H. Lanier	23 91		
74	do	3	W. T. Rushing	23 91		
75	Jesse Carter	11	E. G. Rogers & Co	636 85		
75	do	24	do			
75	do	61	Post & Mel	641 72		
77	do	105	do	324 00		
77	do	107	S. L. Sparkman	350 12		
77	do	154	James McKay	150 00		
79	do		A. Jerrigan	4,410 77	2 19	Underpaid.
79	do				*54 00	Error in carrying amount of subvoucher, favor of A. L. Caruthers.
						The amount to be added to Abstract C.
	Totals Abstract C			737 54	4 12½	
				6,897 34		

*Error on abstract.

(In pencil:) †Appears to be an invoice. Is not a voucher for the payment of money. Paper found and placed with voucher 75, Abstract C.

(In pencil:) ‡Invoice. Not a voucher for payment of money. Paper with voucher 50, Abstract B.

(In pencil:) §Invoice. Not a voucher. Paper with voucher 51, B.

RECAPITULATION OF ABSTRACT C.

Total amount of Abstract C	\$42,279 52
Errors in vouchers to be added	56 00
Errors in vouchers to be deducted	42,335 52
	30 90
	42,304 62
Total amount of missing subvouchers	\$6,897 34
Amount of subvouchers not received	737 54
	7,634 88
Correct total of Abstract C	34,669 74

EXHIBIT No. 45—Continued.

ABSTRACT D.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not received.	Errors in computation.
82	W. H. Kendrick.....	1	Thomas M. Tucker	\$1 50		
82	do	2	J. J. Frier	42 00		
82	do	3	James A. Boyet ..	15 00		
82	do	5	Simeon Tyner	18 00		
82	do	8	John Eubanks.....	7 50		
82	do	13	A. T. Frierson	365 00		
82	do	15	T. H. Gould	18 00		
82	do	16	James M. Bates	6 00		
82	do	17	do	4 14		
83	do	4	John Eubanks.....	30 00		
84	A. D. Johnson	4	William Matchett	10 50		
84	do	5	Preston Aiken.....	10 50		
84	do	9	William R. Mills	35 00		
84	do	12	Frederick Lykes	10 00		
86	L. G. Lesley.....	8	William G. Poe*.....		\$19 50	
86	do	9	Levi Long.....	42 00		
86	do	11	W. L. Campbell.....	8 00		
87	John McNeil	4	John Eubanks	345 00		
93	W. Smith.....		Sylvester Bryant.....		26 25	
93	do		W. R. Gouldin		440 00	
93	do		Thomas Chafe		20 00	
93	do		William H. Kendrick		30 00	
93½	C. H. Austin		D. C. Ferrigan	1,092 00		
	Totals Abstract D			2,060 14	535 75	

*Received by S. B. Todd.

RECAPITULATION OF ABSTRACT D.

Total amount of Abstract D	\$19,843 28
Total amount of missing subvouchers.....	\$2,060 14
Amount of subvouchers not properly received	535 75
	<u>2,595 89</u>
Correct total of Abstract D	17,247 39

ABSTRACT E.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not received.	Errors in computation.
95	Jesse Carter	83	W. G. Ferris & Son	\$9 43		
95	do	86	Jesse Carter	3 60		
95	do	94	Kennedy & Wordehoff.....	25 14		
95	do	101	James McKay	57 05		
	Total amount of missing subvouchers			95 22		

RECAPITULATION OF ABSTRACT E.

Total amount of Abstract E.	\$193 81
Total amount of missing subvouchers	95 22
Correct total of Abstract E.....	<u>98 59</u>

EXHIBIT No. 45—Continued.

ABSTRACT F.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not received.	Errors in computation.
97	Jesse Carter	131	W. G. Ferris & Son	\$55 56		
99	W. Smith	B. L.	Post & Mel		\$138 95	
	Totals abstract F.....			55 56	138 95	

RECAPITULATION OF ABSTRACT F.

Total amount of Abstract E.....	\$589 67
Amount of missing subvouchers	\$55 56
Amount of vouchers not received	138 95
	194 51
Correct total of Abstract F.....	395 16

ABSTRACT H.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not received.	Errors in computation.
105	Jesse Carter	11	E. G. Rogers & Co.....	\$65 36		
105	do	24	do	*198 10		
105	do	25	do	122 07		
106	do	60	Post & Mel		\$310 75	
106	do	62	do	1 65		
106	do	78	do	204 60		
107	do	104	do		289 50	
108	do	177	E. E. Barry			†\$13 32
109	do	2	William Dudley	125 00		
	Totals Abstract H.....			716 78	600 25	13 32

*(In pencil): Appears to be an invoice; is not a voucher for the payment of money; papers found and placed with voucher 75, Abstract C.

† Underpaid.

RECAPITULATION OF ABSTRACT H.

Total amount of Abstract H.....	\$10,332 84
Amount of missing subvouchers.....	\$716 78
Amount of subvouchers not received	600 25
	1,317 03
Correct total of Abstract H	9,015 81

EXHIBIT No. 45—Continued.

ABSTRACT I.

Voucher number.	Officer.	Subvoucher number.	In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
115	Jesse Carter.....	61	Post & Mel	*\$44 10		
115	do	92	do		\$50 00	
117	W. Smith		James S. Turner		6 91	
	Totals Abstract I.....			44 10	56 91	

*(In pencil): Invoice; not a voucher for the payment of money; paper with voucher 50, Abstract B

RECAPITULATION OF ABSTRACT I.

Total amount of Abstract I	\$111 11
Amount of missing subvouchers	\$44 10
Amount of subvouchers not receipted	56 91
	<u>101 01</u>
Corrected total of Abstract I	10 10

NOTE.—The sum of the errors noted under head of "Errors in computation," in foregoing statement, being in favor of the State of Florida, has not been added to the amount of the claim, for the reason that the vouchers in which such errors occur have been paid at the amount shown on their face.

SEPARATE ACCOUNTS.

In favor of—	Missing vouchers.	Vouchers not receipted.	Errors in computation.
Jacob A. Garrard		\$22 00	
Frederick Lykes		5 00	
Perry G. Wall.....		31 25	
Total amount of accounts not receipted		58 25	

RECAPITULATION.

Amount of Abstract C, as stated	\$42,279 52	As corrected....	\$34,669 74
Amount of Abstract D, as stated	19,843 28	As corrected....	17,247 39
Amount of Abstract E, as stated	193 81	As corrected....	98 59
Amount of Abstract F, as stated	589 67	As corrected....	395 16
Amount of Abstract H, as stated	10,332 84	As corrected....	9,115 81
Amount of Abstract I, as stated	111 11	As corrected....	10 10
Amount of account favor of J. M. Cooper	7 50	As corrected....	7 50
Amount of account favor of J. A. Garrard	22 00	As corrected....	0 00
Amount of account favor of Frederick Lykes	5 00	As corrected....	0 00
Amount of account favor of Perry H. Wall	31 25	As corrected....	0 00
Total	73,415 98	As corrected....	61,444 29

EXHIBIT No. 46.

No. 2.—Comparative statement of prices paid for forage by the State of Florida and by the Quartermaster's Department of the Army in that State, so far as the records of the Quartermaster-General's Office show.

Date of purchase.	Corn.		Oats.		Hay.		Fodder.		Place of purchase by Quartermaster's Department.
	Price paid by State.	Price paid by Quartermaster's Department.	Price paid by State.	Price paid by Quartermaster's Department.	Price paid by State.	Price paid by Quartermaster's Department.	Price paid by State.	Price paid by Quartermaster's Department.	
1855, fourth quarter....	<i>Per bush.</i> \$1.25, \$1.40, \$1.50, and \$2.	<i>Per bush.</i> \$1.62½.....	<i>Per bush.</i> \$1.....	<i>Per bush.</i> 1.12½.....	<i>Per 100 lbs.</i> \$1.50 and \$2....	<i>Per 100 lbs.</i> \$1.75.....	<i>Per 100 lbs.</i> \$1.50 and \$2 ..	<i>Per 100 lbs.</i> None	Key West.
1856, first quarter	87½c., \$1.50, and \$2.	\$1.50.....	90c.....	87c.	\$1.50 and \$2....	\$1.25	\$1.50 and \$2....	None	D.
1856, second quarter ...	53c., \$1, \$1.25, \$1.37½, \$1.50, and \$2.	\$1.50	80c., 90c., and \$1.	87c. to \$1.....	\$1.50	\$1.25	\$1.50 and \$2 ..	None	Do.
1856, third quarter	50c., 62½c., 80c., 90c., \$1, \$1.12½, \$1.25, \$1.37½, and \$1.50.	None	None	None	\$1.50, \$2, and \$2.50.	None	\$1.25, \$1.50, and \$2.	None	
1856, fourth quarter ...	85c., \$1, \$1.10, \$1.12½, \$1.25, and \$1.50.	None	None	None	\$1 and \$1.50...	None	\$1, \$1.25, \$1.50, and \$2.	None	
1857, first quarter	\$1.25	None	\$1.....	None	None	None	None	None	Fort Brooke.
1857, fourth quarter ...	None	\$1.25	None	\$1.....	None	None	None	None	
1859, fourth quarter....	\$1.50	None	None	None	None	None	\$2.....	None	

EXHIBIT No. 47.

No. 3.—*List of officers on duty in the Quartermaster's Department of the Army in Florida from December 1, 1855, to January 1, 1860.*

Station.	Names.	Date.
Apalachicola Arsenal.....	J. R. Hanhan	April 1, 1857.
	F. C. Humphreys	April 1, 1858.
Camp Alifaya.....	Lieut. J. J. Dana	January 14, 1857.
Fort Brooke	Maj. J. M. McKinstry.....	March 31, 1856, to December 31, 1857.
	Lieut. T. M. Vincent	September 30, 1855.
Barrancas Barracks.....	Lieut. A. G. Beckwith.....	June 30, 1858.
	Lieut. J. H. Gilman	August 5, 1859.
Fort Centre.....	Lieut. A. J. S. Molinard	First quarter, 1856.
	Lieut. T. Grey	February 20, 1856.
	Lieut. A. S. Webb	March 23, 1856.
	Lieut. H. A. Hascall.....	January 11, 1857.
	Captain De Russey.....	February 28, 1857.
	Lieut. G. T. Goode	June 24, 1857.
	Lieut. R. Canova.....	September 10, 1857.
	Lieut. J. G. Haddock.....	November, 1857.
	Lieut. E. R. Cheesborough	Do.
	Lieut. W. W. Franklin.....	March 4, 1858.
	Lieut. Isaac Reed	March 19, 1858.
Fort Cross.....	Lieut. W. S. Abert	First quarter, 1857.
	Lieut. R. Loder	May 31, 1857.
	Captain McCown	June 30, 1857.
Fort Dallas	Lieut. J. W. Robinson.....	Third and fourth quarters, 1855.
	Lieut. L. O. Morris	Do.
	Lieut. W. W. Graham	February 14, 1856.
	Lieut. O. H. Tillinghast	October 2, 1856.
	Lieut. T. Talbott	December 3, 1857.
	Lieut. J. W. Turner	March 10, 1858.
Drum, Simon	Lieut. L. L. Langdon.....	First quarter, 1856.
	Lieut. T. Greble	May 10, 1856.
Fort Deynand	Lieut. R. B. Thomas.....	December 31, 1885.
	Lieut. F. H. Larned	Do.
	Lieut. J. H. Wheelock.....	November 11, 1856.
	Lieut. C. L. Best	December 26, 1857.
	Lieut. T. W. Brevard	September 15, 1857.
	Lieut. Isaac Reed	November 24, 1857.
Fort Dulaney.....	Lieut. W. S. Abert	Fourth quarter, 1856.
	Lieut. B. Wingate	January, 1857.
	Lieut. E. M. Hudson	January 21, 1857.
	Lieut. J. H. Wright	Do.
	Lieut. F. A. Shoup	
Key West	Lieut. A. Smead	June 15, 1855.
	Lieut. A. Beckwith	October 24, 1856, to December 31, 1857.
	Capt. J. M. Brannan.....	May 31, 1858, to May 31, 1859.
	Lieut. C. H. Webber	June 16, 1858, to November 30, 1859.
	Lieut. A. R. Eddy	April 1, 1859.
	Lieut. A. C. Gillem.....	April 30, 1861.
Fort Kisseemme	Lieut. D. D. Perkins	First quarter, 1857.
	Lieut. W. R. Terrill	May 31, 1857.
	Lieut. J. R. Waddy.....	August 31, 1857.
Fort McRae	Lieut. W. R. Terrill	
	Lieut. S. H. Weed	
	Lieut. E. McK. Hudson	March 23, 1857.
	Lieut. E. H. Broady	December 31, 1857.
Fort Myers	Lieut. J. M. Robinson	1855.
	Maj. J. McKinstry	December 29, 1855.
	Capt. W. S. Hancock	First quarter, 1856.
	Captain De Russey	June 30, 1857.
	Captain Van Bockelin	October 26, 1857.
Mellowville.....	Lieut. J. McL. Taylor	June 10, 1856.
	Captain De Russey	December 31, 1856, to January 14, 1857.
	Lieut. A. L. Magilton	
	Lieut. O. F. Solomon	July 10, 1859.
Monatee	Lieut. F. J. Greble	September 30, 1856.
	Lieut. J. J. Dana	November 22, 1856.
	Lieut. F. M. Follett	December 15, 1856.
Fort Pickens	Lieut. J. McL. Taylor.....	November 17, 1855.
	Lieut. A. Merchant	April 2, 1856.
	Lieut. G. T. Balch.....	November 24, 1856.
	Capt. I. Newton	June 30, 1857.
	Lieut. A. Beckwith	June 30, 1858.
	Lieut. J. H. Gilman	
	Lieut. L. L. Langdon	April 21, 1861.
Camp Rogers	Lieut. F. Rawlerson, Florida Vols.	
	Lieut. I. Fink	November 18, 1857.
	Lieut. I. G. N. Price, Florida Vols.	January 9, 1858.
	Lieut. Thomas Barco, Florida Vols.	February 6, 1858.
Camp Snead	Lieut. F. M. Follett	December 13, 1856.

EXHIBIT No. 48.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstract G, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida, for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by the direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable.

The report will be so framed as to show what expenditures were properly made, and what is the evidence of such expenditures; what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued; what vouchers are defective; and, generally, to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, vol. 21 of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the CHIEF OF ORDNANCE.

EXHIBIT No. 49.

ORDNANCE OFFICE, April 15, 1882.

Respectfully returned to the Secretary of War.

These purchases were made between March and December, 1856, by Jesse Carter, special agent of Florida, for the use of the Mounted Florida Volunteers. The ordnance property returns of the Florida Volunteers show that their supplies of ordnance stores were drawn from Bvt. Col. John Munroe, U. S. A., at Fort Brooke, Fla. The property returns of Bvt. Col. John Munroe, U. S. A., and the officers of the Florida Volunteers, covering a period from 1856 to 1860, have been examined, but no part of the above-named property has been accounted for thereon. No returns have been made by the State of Florida, or by Jesse Carter, special agent. No purchases of similar stores were made by this department in Florida in 1856, but purchases were made in that year in New York of musket powder, at 20 cents per pound, and percussion caps, at \$1.35 per thousand. No lead was purchased by the department in 1856, but the lead on hand at that time for issue to troops was inventoried at 6 cents per pound, so that it appears that the prices paid in vouchers are high, but if the purchases were made in Florida, so far from a market, may not be considered exorbitant.

S. V. BENÉT,
Brigadier-General, Chief of Ordnance.

No. of voucher.	In whose favor.	Kind of supplies.	When supplied.	Amount paid by State.	Amount disallowed by Chief of Ordnance.	Amount recommended by Chief of Ordnance.
			1856.			
	M. C. & J. W. Brown...	14 bars lead.....	Mar. 15	\$1 40	\$0 28	\$1 12
		3½ kegs powder.....	Mar. 15	12 00	.....	12 00
10	W. G. Ferris & Son....	3 bags buckshot.....	Mar. 15	7 50	1 50	6 00
		1 dozen boxes percussion caps.	Mar. 15	5 40	1 08	4 32
14	W. G. Ferris & Son....	30 pounds lead.....	Apr. 12	2 85	45	2 40
		8,500 boxes caps.....	Apr. 12	17 05	2 60	14 45
		1,700 G. D. caps.....	Apr. 12	1 10	.....	1 10
		18 canisters powder.....	Apr. 12	13 50	2 70	10 80
		1 keg powder.....	Apr. 12	8 00	1 75	6 25
		6 bags buckshot.....	Apr. 12	15 00	3 00	12 00
18	C. L. Friebele.....	½ dozen boxes percussion caps.	Mar. 17	3 00	60	2 40
24	E. G. Rodgers.....	6 kegs F. powder.....	May 7	52 50	15 00	37 50
		do.....	May 7	52 50	15 00	37 50
		24 bags buckshot.....	May 7	57 00	9 00	48 00
		1 box bar lead.....	May 7	8 00	1 60	6 40
		20 M percussion caps.....	May 7	35 00	1 00	34 00

No. of voucher.	In whose favor.	Kind of supplies.	When supplied.	Amount paid by State.	Amount disallowed by Chief of Ordnance.	Amount recommended by Chief of Ordnance.
			1856.			
29	Phillips & Winchester.	20 pounds Dupont powder ..	Apr. 5	\$12 50	\$7 50	\$5 00
		20 pounds lead	Apr. 5	1 80	20	1 60
		6 boxes percussion caps ...	Apr. 5	3 00	60	2 40
41	James McKay	do	May 16	3 75	75	3 00
55	do	1 keg powder	July 4	10 00	3 75	6 25
		4 bags buckshot	July 4	12 00	4 00	8 00
		3 M percussion caps	July 4	2 25	-----	2 25
		10 pounds bar lead	July 4	1 25	45	80
		4 bags buckshot	July 7	12 00	4 00	8 00
		2 M percussion caps	July 7	1 50	-----	1 50
61		20 pounds bar lead	July 7	2 50	90	1 60
55	Post & Mei	30 bags buckshot	July 21	69 00	9 00	60 00
	do	100 pounds of bar lead	July 21	8 00	-----	8 00
		6 kegs powder	July 21	48 00	10 50	37 50
		30 M percussion caps	July 21	60 00	9 00	51 00
68	C. L. Friebele	10 pounds lead	May 3	1 00	20	80
99	Kennedy & Darling ..	3 bags buckshot	Apr. 11	7 50	1 50	6 00
102	James McKay	1 keg powder	Oct. 15	8 50	2 25	6 25
111	John J. Hooker	9 pounds powder	Oct. 23	5 62	3 37	2 25
135	M. C. & J. W. Brown ..	40 M percussion caps	Oct. 15	50 00	-----	50 00
192	do	6 canisters powder	May 6	6 00	1 20	4 80
198	do	do	Dec. 2	4 50	90	3 60
		12 pounds lead	Dec. 14	96	-----	96
				623 43	115 63	507 80

ORDNANCE OFFICE, May 15, 1882.

S. V. BENÉT,
Brigadier-General, Chief of Ordnance.

EXHIBIT No. 50.

WAR DEPARTMENT,
Washington City, March 27, 1882.

SIR: The accompanying Abstract K, with vouchers, submitted to this Department under the provisions of the joint resolution of March 3, 1881, pertaining to the amount of the claims of the State of Florida for expenditures made in suppressing Indian hostilities in that State between the 1st day of December, 1855, and the 1st day of January, 1860, are, by direction of the Secretary of War, respectfully referred to you for investigation and report as soon as practicable.

The report will be so framed as to show what expenditures were properly made, and what is the evidence of such expenditures, what amounts should be accepted as reasonable charges at the date and locality when and where the vouchers were issued, what vouchers are defective, and generally to exhibit the correctness of the claims submitted.

The joint resolution to which reference is made will be found on page 520, vol. 21, of the United States Statutes at Large.

Very respectfully,

JOHN TWEEDALE,
Acting Chief Clerk.

To the SURGEON-GENERAL.

. EXHIBIT No. 51.

Report on vouchers pertaining to the claim of the State of Florida, for reimbursement of expenses incurred in suppressing Indian hostilities between the 1st day of December, 1855, and the 1st day of January, 1860. (See Statutes 21, page 520.)

The recommendations here made are based upon the same principles which are applied in the settlement of similar claims on account of United States troops, so far as relates to the evidences of claim, and the current rates of the period.

	Amount claimed.	Amount recom- mended.
Dr. D. A. Branch, medical attendance, April 29 to July 15, 1856.....	\$31 00	\$31 00
Dr. D. A. Branch, medical attendance, same time. This is a second charge for the same service, with an additional item.....	34 50	.....
Dr. D. A. Branch, medicines; disallowed \$9.35, the amount of a separate bill which is wanting.....	14 10	4 75
S. B. Todd, medicines; allow \$3.25 per ounce for quinine on first line; deduct \$4.50; for opium, \$7 per pound, 7th line, deduct 84 cents; sulph. cupri. 9th line, 3 cents per ounce, deduct \$1.76; error in extending 6th line, 1 cent, \$7.11.....	48 79	41 68
S. B. Todd, medicines; allow for aloes, on last line, 4 cents per ounce; deduct 42 cents.....	20 03	19 61
Dr. John P. Creighton, medical attendance, June, 1856.....	15 00	15 00
James McKay, medicines, July, 1856.....	6 33	4 58
Deduct on quinine, as above, \$1.75.....		
James McKay, medicines, August, 1856.....	11 37	11 37
James McKay, medicines, September, 1856; allow for brandy, 1st line, \$1.25 per bottle, deduct \$1 50; line 18 should be 12½ cents, deduct 12½ cents; line 21 should be 31 cents, deduct 94 cents; line 24, deduct for overcharge, \$1.25; line 29, de- duct for overcharge, \$1.05.....	50 92	46 05
M. C. & J. W. Brown, medicines, October 13, 1856:		
Line 1, allow \$2.50 per dozen; deduct.....	\$3 00	
Line 14, allow 75 cents per dozen; deduct.....	21 00	
Line 15, allow 50 cents per dozen; deduct.....	6 00	
Line 20, allow 75 cents per pound; deduct.....	1 40	
Error in footing, deduct.....	8 80	
Commission, deduct.....	3 83	
	44 03	
James McKay, medicines, October 21, 1856:		
Line 1, deduct on tea.....	50	
Line 2, deduct on brandy.....	2 00	
Kennedy & Darling, medicines, October 20, 1856.....	1 00	1 00
Dr. J. A. Moody, medical attendance, June, 1856.....	67 00	.....
The acknowledgment of having received a "certificate of compensation" is not considered evidence of actual payment.		
S. L. Niblack, medicines, July 10, 1856.....	259 78	.....
This account is not certified by any officer or agent of the State. If it be allowed, the following prices are recommended:		
Line 1, calomel, 75 cents per pound.		
Line 3, magnesia, \$1 per pound.		
Line 18, epsom salts, 10 cents per pound.		
Line 19, sulph. quinine, \$3.25 per pound.		
Line 22, gum opii, \$7 per pound.		
Line 11, 2d page, blue stone, 50 cents per pound.		
Line 29, 2d page, blue mass, \$1 per pound.		
Line 1, page 3, brandy, \$5 per gallon.		
Line 2, page 3, port wine, \$3 per gallon.		
Line 6, page 3, wine bitters, \$4 per gallon.		
Line 11, page 3, ball forceps, \$3.		
Jacob A. Garrard, services as mechanic.....	22 00	.....
There is no certificate of service, or evidence of payment. The services are such as can best be judged of by the Quartermaster-General.		
James M. Cooper, services as mechanic, July, 1856.....	7 50	.....
Received but not certified; proper for the consideration of the Quarter- master-General.		
Frederick Lykes, rent.....	5 00	.....
For the consideration of the Quartermaster-General.		
D. A. Branch, medicines, August, 1856.....	14 81	.....
No certificate or receipt; for the price of quinine see above account of S. B. Todd.		
Ames & Lively, medicines, September, 1856.....	54 00	.....
Not certified by any State officer or agent; a fair price for quinine would be \$3.25, as above.		
Robert Bigelow, medicines, September, 1856.....	168 05	156
Deduct for overcharge:		
Line 1, calomel.....	\$0 55	
Line 12, blue mass.....	75	
Line 2, page 2, quinine.....	3 50	
Line 14, page 2, opium.....	1 50	
Line 6, page 3, cupping horns.....	2 00	
Line 7, page 3, scarificator.....	3 00	
	11 30	

EXHIBIT No. 51—Continued.

	Amount claimed.	Amount recom- mended.
Anderson Mayo, medicines, September 17, 1856	\$18 13	\$12 53
Deduct, line 2, quinine..... \$4 50		
Deduct, line 3, calomel..... 80		
Deduct, line 6, blue mass..... 30		
	5 60	
John Parsons, medicines, September 24, 1856	96 92	.....
No certificate or evidence of payment.		
Perry G. Wall, rent.....	31 25	.....
No certificate or evidence of payment; for the consideration of the Quarter- master-General.		
F. Branch, medicines, October 8, 1856.....	131 52	.....
Not receipted.		
F. Branch, medicines, December, 1856.....	45 30	.....
	1,357 83	501 32

It has not been thought necessary to remark specially upon any of the prices charged in the last two accounts, as there is no evidence that any part of them was paid.

J. K. BARNES,
Surgeon-General, United States Army.

SURGEON-GENERAL'S OFFICE,
April 4, 1862.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. JONES, of Arkansas, from the Committee on Claims, submitted the following

R E P O R T :

[To accompany bill H. R. 4981.]

The Committee on Claims of the House of Representatives during this Congress made a report in this case which we adopt. The House has passed the bill, and we recommend its passage.

It appears from the official report of the Commissioner of Internal Revenue, dated March 1, 1886, that in January, February, March, and April, 1866, the internal-revenue department assessed and collected from the Southern Railroad, now Vicksburg and Meridian Railroad of Mississippi, the sum of \$6,025.35, as taxes on the interest which accrued on its bonds.

This tax was collected in supposed conformity with the requirements of section 122 of the act of Congress approved June 30, 1864, which is in the following words:

"That any railroad, canal, turnpike, canal navigation, or slackwater company, indebted for any money for which bonds or other evidence of indebtedness have been issued, payable in one or more years after date, upon which interest is stipulated to be paid, or coupons representing the interest; or any such company that may have declared any dividend in scrip or money, due or payable to its stockholders as part of the earnings, profit, income, or gains of such company, and all profits of such company carried to the account of any fund, or used for construction, shall be subject to and pay a duty of 5 per cent. on the amount of all such interest, or coupons, dividends, or profits, whenever the same shall be payable; and said companies are hereby authorized to deduct and withhold from all payments on account of any interest or coupons and dividends due and payable as aforesaid the duty of 5 per cent., &c." (13 Stat. at L., 284.)

The revenue department seems to have construed this statute to authorize and require the collection of a tax of 5 per cent. upon the interest due upon the outstanding debt of the corporation, without regard to the fact whether such interest was paid or defaulted.

This tax was assessed and collected on the interest on the outstanding bonds of the company which became due in the years 1865 and 1866, not one dollar of which was earned by the road during those years, and not one dollar of which was paid to the bondholders.

From the annual report of the president and managers of the road to the stockholders dated May 4, 1868, it appears that from January 1, 1861, to and including March 1, 1868, the company made no profits, declared no dividends, and made continuous defaults in the payment of the interest on its bonded debts. (*Vide pp. 6-10 et seq.*)

As a matter of fact, therefore, it seems clear that no income was derived by the bondholders in the way of interest on the bonds during that period.

As a matter of law it seems equally clear that the collection of this \$6,025.35 was illegal.

This question has been before the Supreme Court of the United States on several occasions, and it has been uniformly decided that section 122 of the revenue act was an excise tax on the business of corporations, to be paid by them out of their earnings, incomes, and profits paid to the stockholders as interest or dividends, and in case no interest was paid or dividends declared, and there was in fact no income derived by the bondholders as interest on the bonds held by them, no income tax could be assessed or collected, and all such assessments and collections were illegal. (Rail-

way Company *v.* Collector, 100 U. S., 595; Erie Railway Company *v.* The United States, 106 U. S., 327; Memphis and Charleston Railroad Company *v.* The United States, 108 U. S., 228.)

In his letter of March 1, 1886, in regard to this case, the Acting Commissioner of Internal Revenue says:

"If the interest upon which this sum of \$6,025.35 was assessed and collected was not paid, but was funded, as above stated, no tax accrued upon it (Memphis and Charleston Railroad Company *v.* United States, 108 U. S. Reps., 228), and there exists no reason, except the statute of limitations (R. S., 3228), why it should not be refunded.

"I regard it as unwise to pass bills setting aside this statute in individual cases. This office has frequently advised against such action, but it is a matter which, of course, rests in the discretion of Congress."

In regard to the suggestion of the statute of limitations contained in this report, your committee are of opinion that, under the facts in this case, justice demands that the Government should not shelter itself behind this statute.

In the first place, the Revenue Department erroneously construed the law and illegally collected this tax from the company. About this fact there is no dispute.

At the time the collection was made the revenue officers believed their act was lawful, and the officers of the company were of the same opinion, it is assumed.

In October, 1877, the Commissioner of Internal Revenue reopened and restated the account against this company for internal-revenue tax which was alleged to have accrued between the years 1866 and 1871, both inclusive, and made a claim against the company for back taxes amounting to \$46,527.08, and brought suit against the company to recover that sum in the United States circuit court for the southern district of Mississippi.

Upon re-examination of the account by the Revenue Department the claim was reduced to the sum of \$18,867.39, for which sum the Government recovered a judgment on February 25, 1878; which judgment the company has paid in full.

On the trial of this case, as shown by a copy of the record, the company offered to prove the overpayment of the said \$6,025.35, collected in the year 1866, as before stated, and to set off the same against the amount demanded by the United States in said suit, but the court refused to allow evidence of said unlawful payment to be made by the company, "because under section 3228 of the Revised Statutes the right to claim a refund of said sum from the said United States was barred by the statute of limitation, and to allow the same as an offset now would be to allow that indirectly which could not be allowed directly."

It thus appears that the Government reopened and re-examined the accounts of this company on its own motion, and that it demanded and has been paid every dollar of back taxes found to be due the Government through such re-examination, but an honest credit of \$6,025.35 discovered in this very same examination to be due the company was rejected upon purely technical grounds of the statute of limitations, which plea, if allowed to be resorted to by the defendant company, would have barred the entire claim of the Government for the back taxes discovered to be unpaid by this re-examination of the revenue account.

The same question involved in this case was presented in the case of the Cumberland Valley Railroad upon a bill to refund certain taxes erroneously collected from that company under circumstances precisely similar to those involved in the present case.

In that case Mr. Dawes, from the Senate Committee on Finance, in reporting the bill, said:

"It appears that the Government itself, after the expiration of said two years, caused the accounts of the Internal-Revenue Bureau with this company to be reopened and re-examined. Such re-examination disclosed this claim, and also a claim of the Government on said company for delinquent taxes accruing during the same period of about \$9,000. The Government, not being barred by any statute of limitations, required the payment of that sum into the Treasury.

"The committee are of the opinion that the Government, having itself opened up and re-examined its accounts with this party, could not, in the absence of any fraud, in equity or good conscience set up a statute of limitations against the results of such re-examination. (Report No. 624, Forty-fifth Congress, third session.)"

This bill became a law on February 15, 1879 (20 Statutes, 595), and is one of many bills of like character which have been passed by Congress from time to time for the repayment of internal-revenue taxes illegally collected.

The committee are of the opinion, upon the facts and law of this case, that this company is justly entitled to have the sum of \$6,025.25, which was illegally collected as a tax on the interest on its bonded debt for a period when the company made actual default in the payment of such interest, refunded to it, and they therefore report back the bill (H. R. 4981) and recommend its passage.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. WHITTHORNE, from the Committee on Claims, submitted the following

REPORT :

[To accompany bill H. R. 7990.]

The Committee on Claims, to whom was referred House bill 7990, for the relief of Thomas C. Dickey, have examined the same, and report :

That the facts in this case are fully and clearly set forth in a letter from Hon. Edwin E. Bryant, Assistant Attorney-General for the Post-Office Department, as follows :

POST-OFFICE DEPARTMENT,
OFFICE OF ASSISTANT ATTORNEY-GENERAL,
Washington, D. C., April 24, 1886.

SIR: I have the honor to acknowledge receipt of your communication of the 22d instant, inclosing bill (H. R. 7990) for the relief of Thomas C. Dickey, late postmaster at Murphy, N. C., and requesting that your committee be furnished such information relating to the claim made in said bill as may be on file in this Department.

In compliance with your request, I have the honor to respectfully inform you that the said postmaster made satisfactory proof to this Department, that on the 31st day of October, 1881, he transmitted in the mail, in a registered package, \$447 of money-order funds addressed to the postmaster at Knoxville, Tenn., that being the office in which he was required to deposit his surplus money-order funds. The package containing this money was never received at the depository office. The report of the inspector who investigated the case left no doubt that the registered package containing this money was stolen in transit and never recovered. His claim was considered by Postmaster-General Gresham, and allowed as to \$172, and disallowed as to \$275 on the 21st of April, 1883. The reason for the disallowance of \$275 was, that the postmaster had retained on his hands that amount as surplus money-order funds over and above what was necessary to meet unpaid advices on hand, and had failed promptly to remit the same to his depository office. The report of the inspector and the evidence showed that he had opportunity to transmit his surplus funds to Knoxville on Mondays, Wednesdays, and Fridays; that on the night of Tuesday, October 25, he had on hand \$300, with unpaid advices of \$25 only, thus leaving in hand \$275, which should have been remitted on Wednesday morning, October 26. This he failed to do until the 31st of October, 1881, and then in the package which was stolen.

Section 1081 of the Postal Regulations is as follows :

"SEC. 1081. *Daily remittance of money-order funds.*—The money-order accounts must be kept separately from all other accounts, and must be adjusted at the close of each day's business, in order that the balance of money-order funds on hand may be accurately ascertained. Every dollar of money-order funds, in excess of a sum equal to the amount of the unpaid advices on hand less than two weeks, must be remitted daily to the designated office of the first class, where the postmaster shall have been instructed to make his deposits; but postmasters to whom a 'fixed reserve' is allowed may retain the amount of the 'fixed reserve,' and no more, except when the amount of such unpaid advices exceeds the 'fixed reserve,' in which event the postmaster may retain a sum, which, when added to the 'fixed reserve,' will equal the amount of his unpaid advices on hand less than two weeks. For instance, suppose

the postmaster's fixed reserve is \$100, and that he has advices on hand less than two weeks to the amount of \$175; in this case he will be at liberty to withhold from deposit only \$75, in addition to his fixed reserve of \$100. He will thus have \$175 to meet the amount of such unpaid advices. In the total of unpaid advices on hand less than two weeks is to be included the amount of money-orders, payment of which has been refused, for the reason that the corresponding advices have not been received, but for which second advices have been requested from the issuing postmaster by the postmaster drawn upon."

And it has been the rule of the Department in passing upon such claims to disallow claims for credit for all sums lost in transit which were not promptly remitted in accordance with the above regulations. The act of March 17, 1882, under which these claims are adjusted by the Department, restricts the credits for lost remittances to such as are made in compliance with the instructions of the Postmaster-General.

The following is a copy of the opinion of Hon. A. A. Freeman, then Assistant Attorney-General for the Post-Office Department, upon which, presumably, the Postmaster-General disallowed the claim as to \$275, too tardily remitted and thus lost:

"It appears that the claimant, postmaster at Murphy, N. C., remitted, in accordance with the regulations, on Monday, October 31, 1881, to the depository office at Knoxville, Tenn., \$447 surplus money-order funds, and that the money was stolen and never recovered. It further appears that at the close of business, Tuesday, October 25, he had on hand of this amount \$300, with unpaid advices of \$25, and that he should have remitted his surplus, \$275, on the following morning, October 26, but failed to do so. While, therefore, the final loss appears to have been without fault or negligence on the part of the postmaster, it seems that his failure to remit on Wednesday, as required by the regulations, increased the loss to the extent of the amount which he should have remitted, and for this he should be held responsible. I therefore recommend the allowance of the claim to the extent of \$172, being the difference between the amount lost and the surplus on hand at the close of business Tuesday night."

The evidence on file shows that on Thursday, October 27, at 3 o'clock a. m., the building in which the post-office was kept was destroyed by fire, the postmaster losing nearly all he had in the world, having no insurance on the property destroyed; that the post-office funds were saved, and also the money-order books; that he failed to make the remittance in due time, because after the fire everything was in confusion, so much so that he transacted no business Thursday, Friday, or Saturday, and did not make the remittance until the following Monday.

The inspector who made report upon these facts says in his report:

"The misfortunes which have come upon the postmaster at Murphy, N. C., Mr. Dickey, have about broken him in purse and spirit, and if for dereliction he is required to meet all or even a portion of this loss, I suggest that the terms may be made as favorable as possible. He is an honest and worthy man, and a good citizen and postmaster."

The above appear to be all the material facts in respect to this claim and the disallowance of the sum which this bill seeks to restore to him. Should you desire copies of the somewhat voluminous papers in the case, they will be cheerfully furnished.

Very respectfully,

EDWIN E. BRYANT,

Assistant Attorney-General for Post-Office Department.

Hon. WM. M. SPRINGER, M. C.,

House of Representatives.

Accepting this statement of facts to be true, and your committee have no reason to question these facts, they are of opinion that the claimant is entitled to relief, and therefore recommend the passage of the bill.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. MILLER, from the Committee on Finance, submitted the following

REPORT:

[To accompany bill H. R. 8966.]

The Committee on Finance, to whom was referred the bill (H. R. 8966) to so further amend section 387 of the Revised Statutes, as amended, as to reduce the penal sum of the bonds of cigar manufacturers, have considered the same, and respectfully report:

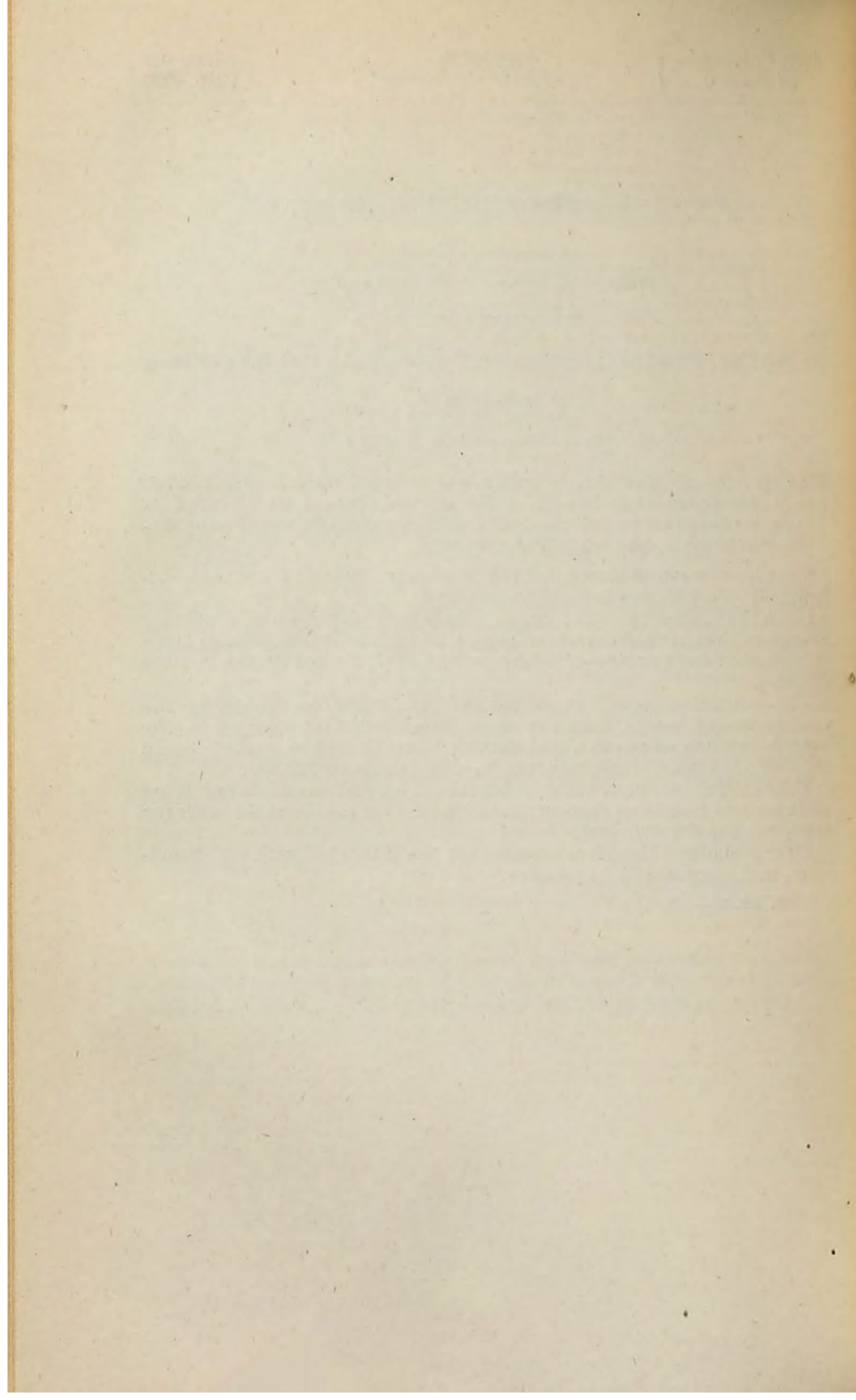
That by the act of March 3, 1883, the tax on cigars was reduced one-half, and on cigarettes more than one-half.

Since the reduction of the tax on cigars it is not deemed necessary to require that manufacturers of cigars should give bonds in so large penal sums as are now required by section 3387, United States Revised Statutes.

The committee deem it expedient and just, while recommending the continuance of bonds, that the penal sum should be reduced in the same proportion as the tax, and that said sum should be limited, as in the case of tobacco manufacturers, to a maximum of \$20,000.

Your committee believe that under the stamp system such a reduction will cover all liabilities that any manufacturer of cigars could incur for taxes due the Government.

Your committee therefore report back the House bill without amendment, and recommend its passage.



IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. MILLER, from the Committee on Finance, submitted the following

R E P O R T:

[To accompany bill H. R. 3554.]

The Committee on Finance, to whom was referred the bill (H. R. 3554) for the relief of Thomas Matthews *et al.*, adopt the annexed House report, and recommend the passage of the bill.

That this bill is identical with a bill (No. 7106) introduced in the House of Representatives, Forty-eighth Congress, and under the rules then referred to the Committee on Ways and Means and by them reported favorably to the House February 18, 1885, too late for action by the House. We adopt their report, as follows:

"That the collector of customs at the port of Oswego, N. Y., from the 1st day of April, 1873, to the 31st day of December, 1882, inclusive, demanded and collected of the persons and firms hereinafter named the several sums set opposite their respective names. These several sums are made up of fees collected by the collector at said port during the time named for certificates claimed to be of the character authorized and covered by section 2654 of the Revised Statutes (section 2, act of March 2, 1799, Statutes at Large, vol. 1, page 706). The legality of these several payments was tested in the case of *Cochrane v. Schell*, Supreme Court of the United States, October, 1882, term, in which decision it was held that the stamp affixed to consular invoices (on importations similar to those made by the persons named in the bill) was not such a certificate as warranted the collection from the importer of a fee of 20 cents. In a letter from the Secretary of the United States Treasury concerning the subject-matter of this bill and the fees therein mentioned, dated December 19, 1884, the Secretary disposes of the whole matter. Following is a copy of the letter:

"TREASURY DEPARTMENT; OFFICE OF THE SECRETARY,
"Washington, D. C., December 19, 1884.

"SIR: In response to a communication made under your direction on the 24th of June last to the Secretary of the Treasury, submitting for his consideration (H. R. 7106) a bill for the relief of Thomas Mathews and others, I have the honor to return herewith a copy of a letter, under the date of the 10th instant, from the collector of customs at Oswego, N. Y., advising the payment to Thomas Mathews and the other persons named in the bill of the amounts set opposite the several names of the same persons in his letter. The claims to these sums arise under a decision of the Supreme Court of the United States procured at the October term, 1882, in the case of *Cochrane vs. Augustus Schell*, in which decision it was held that the stamp affixed to consular invoices (on importations similar to those made by the persons named in the bill) was not such a certificate as warranted the collection from the importer of a fee of 20 cents. The sums named in the letter were for fees of this character exacted under the supposed authority of section 2654 of the Revised Statutes (section 2, act of March 2, 1879, Stats. at Large, vol. 1, page 706). Accompanying the letter are detailed statements of the sums collected from each person named in the bill, with the date of collection, as taken from the records of the collector's office.

"The claimants would seem to be justly entitled to a refund of the amounts exacted of them.

"Very respectfully,

"CHAS. E. COON,
"Acting Secretary.

"Hon. H. A. HERBERT,
"Of the Committee of Ways and Means, House of Representatives.

"The following is a list of the persons and firms affected by this bill and covered by the letter of the Secretary of the Treasury and the letter of the collector of the port of Oswego, N. Y., to wit:

Charles H. Getman.....	\$115 20
J. K. Post & Co.....	324 20
E. W. Rathbun & Co.....	585 20
Kinyon, Wright & Co.....	41 80
Paige, Fairchild & Co.....	64 00
Cheaney, Ames & Co.....	10 80
William McChessney.....	20 20
Crane, Belden & Co.....	46 20
Bond & Jenkins.....	23 20
O. M. Bond & Co.....	49 20
Failing & Pratt.....	71 40
Ross & Co.....	72 60
L. A. Card.....	75 20
H. A. Crane.....	37 80
Daniel L. Couch.....	142 80
Irwin P. Sloan.....	611 40
Edward Monen.....	124 60
Smith, Murdock & Co.....	107 60
Hogoman & Murdock.....	35 60
Charles O. Harra.....	10 40
Page & Co.....	7 20
Bond, Kinyon & Co.....	8 40
C. C. Morton.....	103 20
Thomas Mathews.....	54 80
E. L. & S. Thornton.....	35 80
Failing & Bundell.....	45 60
D. P. Fairchild.....	55 20
I. P. Wetmore.....	32 00
Total.....	2,911 60

"These sums, there is no doubt, were collected without authority of law, and in the opinion of your committee ought to be returned to the parties named. These several sums are now in the Treasury of the United States."

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. SPOONER, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill S. 2960.]

The Committee on Claims, to whom was referred the bill (S. 2960) for the relief of George W. Lawrence, have had the same under consideration, and respectfully report :

The facts in this case are substantially the same as those presented in detail in a report made by the Committee on Claims, through Mr. Hoar, on April 13, 1886, in the McKay case, Senate Report No. 507.

It appears that in the latter part of 1862 and the spring and summer of 1863 the claimant built for the Navy Department, by contract, two side-wheel gunboats, the Agawam and Pontoosuc, and subsequently the monitor Wassuc; that in consequence of delays caused by orders of the officers of the Government and by the failure of the engine builders employed by the Government to furnish the machinery within the time in which the Navy Department stipulated it should be furnished, great delays arose in the completion of the vessels, which delays, the claimant alleges, resulted in much loss to himself in consequence of the increased cost arising from them. It appears that the claimant was prevented from going to the Court of Claims by a receipt given by him to the officers of the Government, which, he alleges, was not intended to be a settlement of the claims before referred to. Application was made by the claimant and other contractors similarly situated, to the Navy Department for compensation for the injury done them by delays for which the Government was responsible, and that Department appointed a board in 1866 to investigate the claims. This board made such investigation, and reported the facts in detail. The Department, however, without disputing the facts tending to show that this claimant, as well as other claimants similarly situated, had an equitable claim for reparation, for delays for which the Government was responsible, held that it had no authority to adjust the claims, but that application should be made to Congress.

Most of the claimants situated substantially the same as Mr. Lawrence then made application to Congress. Several of these claims were favorably considered by Congress, and paid. Others received favorable reports from the Committee on Claims in both the Senate and House, but the bills were not reached for consideration in both Houses.

While your committee have not undertaken to determine the merits of the claimant's claim, we do find, however, a *prima facie* case to justify a reference of the case to the Court of Claims for adjudication of such

questions of law and fact as the accompanying bill presented by this committee involves.

The bill as introduced is, in the opinion of the committee, objectionable, in that it alleges as a fact that the increased cost of the gunboats and monitor was caused by delay occasioned by the acts of the Government; and also in other matters of detail the bill does not meet the approval of the committee. We submit, therefore, herewith an amendment, in the nature of a substitute, which is identical with the bill passed by the Senate at the first session of the Forty-ninth Congress for the relief of Nathaniel McKay and the executors of Donald McKay.

The committee report the bill back, with the recommendation that when so amended the same do pass.

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IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. BLAIR, from the Committee on Pensions, submitted the following

REPORT:

[To accompany bill S. 3350.]

The Committee on Pensions, to whom was referred petition praying for increase of pension of George S. Hawley, have examined the same, and report back the petition with an original bill, and recommend its passage.

The claimant is now perfectly helpless, his joints are all stiff, and he requires the constant aid and attendance of another person. He is an inmate of the National Military Home in Ohio. The certificate of F. H. Patten, the surgeon in charge of said Home, as to the present condition of the soldier, is herewith appended, also a report by the Committee on Invalid Pensions in the last Congress, which fully sets forth the record and facts in this case as borne out by the testimony.

NATIONAL MILITARY HOME, OHIO, *January 10, 1887.*

I hereby certify that the records of this Home show that George S. Hawley, first lieutenant, late of E Company, Twenty-third Regiment United States Colored Troops (Volunteers), was admitted on the 24th day of July, 1884. His disability at the date of admission, as appears by the records, was due to (Petersburg, Va., July, 1864) gunshot wound through face, destroying roof of mouth and teeth; chronic rheumatism of worst form; is almost entirely helpless; entire loss of the use of his lower extremities, and but very little use of hands and feet, which he alleges to have contracted in the service of the United States.

Medical history in this Branch Home, December 15, 1885.—His rheumatism is increasing. He is no longer able to walk with crutches, but now goes on a wheel-chair, which he with difficulty can wheel 1 inch from floor to matting. He is still able to feed himself, but cannot dress without assistance. His hands are very much distorted; wound in mouth about the same. He also has piles, which protrude at almost every stool, and very difficult for him to return in his present crippled condition.

January 1, 1887.—Hawley's condition is worse. He has been six months in sick-ward, and spends most of time in bed.

F. H. PATTEN,
Surgeon in charge, National Military Home.

George S. Hawley served as a private Company F, Fifth Regiment Vermont Volunteers, from August 27, 1861, to December 15, 1863, when he re-enlisted in the same regiment and served until March 11, 1864, and on the next day (March 12, 1864) was mustered into service as first lieutenant Company E, Twenty-third United States Colored Troops, to serve three years or during the war. He was honorably discharged September 30, 1864, on account of wounds received in action before Petersburg, Va.,

July 30, 1864. The proceedings of a board of officers convened at Annapolis, Md., September 27, 1864, contain the following:

Case No. 813.

First Lieut. George S. Hawley, Company E, Twenty-third United States Colored Troops.

* * * The board find this officer now suffering from the effects of a gunshot wound in the face; the ball entered on the left side below the malar bone, passing through the hard palate and posterior nases, and emerged through the malar bone of the right side, carrying away the teeth of both sides of the upper jaw, interfering with the function of mastication. The board is of the opinion that this officer will not be fit for duty in the field again, and they recommend he be discharged from the service.

L. P. GRAHAM,
Brigadier-General Volunteers.

G. S. PALMER,
Surgeon United States Volunteers.

T. HENDRICKSON,
Major United States Army.

The claimant was pensioned at \$17 per month from September 30, 1864, to May 3, 1880, and at \$18 per month from that date to —, 1883, since which time he has received \$24 per month.

Examining Surgeon E. D. Warren, September 6, 1873, thus reports the condition:

"He was wounded by a musket-ball, which entered the left side of the face at the lower part of the antrum, passing directly through and emerging directly opposite. The teeth in the upper jaw were all removed except one back molar. The entire roof of the mouth was all carried away, leaving nasal passages entirely open. The result was a flattening of the antrum on both sides of the face, a long-continued discharge from the face, speech was almost destroyed, deglutition seriously affected in consequence of food passing directly into the nostrils. He can only masticate by artificial teeth and a large plate which covers the entire roof of the mouth. The face is greatly disfigured."

Dr. F. P. Wheeler, examining surgeon, May 3, 1880, reports his condition substantially the same, and adds that without an artificial upper jaw and roof of the mouth Lieutenant Hawley can neither articulate a word nor masticate and swallow food nor drink. Surgeon Wheeler further certifies that the pensioner is suffering with arthritic rheumatism, affecting all the joints and the extremities, and that the pensioner, on account of said rheumatic disease, has not been able for the last year to perform any manual labor, and but very little for the last five years.

Again Dr. Wheeler says:

"I cannot resist the conclusion that the disease with which this pensioner is afflicted has been gradually induced by impaired digestion, imperfect assimilation of food, and blood poison, caused by a lack of those secretions so essential in the preparation of food for the stomach in the first process of digestion, occasioned by the gunshot wound through the mouth."

The same surgeon, November 14, 1881, reports Hawley—

"In nearly a helpless condition; cannot walk nor bear his weight upon his feet; has but little use of his hands and arms; cannot sustain himself upon crutches; his joints enlarged and stiff from chronic arthritic rheumatism. Pensioner is rendered completely helpless by this rheumatism and cannot make a move of any kind without assistance. I find his disability equal to and entitling him to \$50 per month."

The pensioner is now in the Soldiers' Home, in Montgomery County, Ohio, totally disabled, and without property, except his pension. He has a wife and family of young children; has gone to the Soldiers' Home in order that his dependent family may have the entire benefit of his pension.

We call attention to the following statement of Hon. John W. Stewart, member of Congress from Vermont, who has personal knowledge of the facts touching Lieutenant Hawley's unfortunate condition:

To the Committee on Invalid Pensions:

GENTLEMEN: House bill 8103, introduced by me and referred to your committee, granting increase of pension to George S. Hawley, is, in my judgment, meritorious, and I beg leave to submit a brief statement of facts within my personal knowledge.

The nature and extent of the wound and its immediate evil results to the pensioner are sufficiently shown by the records of the case from the Pension Office, now before you.

Mr. Hawley is a resident of the town in which I live. He has a wife and a family of young children. He has left them and gone to the Soldiers' Home in Montgomery

County, Ohio, in order that his dependent family may receive the entire benefit of his pension—\$24 per month. He is totally disabled, and is only able to move about slowly and with great difficulty upon crutches. He can do nothing by way of support, and needs help and care from others. His rheumatic difficulties began when in the service, but his terrible wound so overshadowed lesser complaints that the surgeon was not called upon to notice or treat him for rheumatism, so that the record evidence required by the Pension Office when he made application there for increase of pension could not be produced. Yet from the date of his discharge to the present time this disease has made steady progress, until it has reduced him to helplessness, and he lives a life of daily suffering, from which there will be no release but death. His imperfect mastication, resulting from his wound, and the consequent incomplete digestion, have no doubt eminently contributed to aggravate the disease he contracted in the Army. He has no property. I personally know him to be an intelligent, honest, and upright citizen, whose habits are and always have been exemplary.

I do not hesitate to commend his case to your favorable consideration.

I am, very respectfully,

J. W. STEWART, *M. C.*

JANUARY 27, 1885.

We also append Dr. Hall's affidavit and the affidavit of other citizens of New Haven, Vt., having knowledge of the facts, showing Lieutenant Hawley's soundness before going into the Army, and present helpless condition.

Your committee recommend the passage of the bill granting him an increase of pension to \$50 per month from and after the passage of the act.

Strike out, in line 5, the word "twenty-four," and insert the word "fifty."

The undersigned, a physician of New Haven, Vt., being duly sworn, hereby deposes and states that he knew George S. Hawley, a former resident of this town, before he entered the military service of the United States; he was then a strong, sound, healthy man; that after his discharge he suffered from rheumatism; that he was for years unable to perform manual labor; that he stated repeatedly to affiant that he suffered pain when he made any movement; that affiant believes that his disability is the result of exposure while in the military service.

E. D. HALL, *M. D.*

Subscribed and sworn before me this 26th day of December, 1884, at New Haven, Vt.

ALFRED M. ROSCOE,
Notary Public.

I personally know Dr. Hall, above named, to be a reputable practicing physician of my county.

J. W. STEWART, *M. C.*

The undersigned residents of New Haven, Vt., being duly sworn, hereby depose and state, that they knew George S. Hawley, a former resident of this town, before he entered the military service of the United States, war of the rebellion, and knew that he was a sound, healthy man; that after his discharge he suffered from rheumatism, and for years was only barely able to walk; he grew more and more lame; he was finally obliged to use crutches; he appeared to suffer pain when making any movement; that it is believed that his disability was caused by exposure during his military service.

J. W. Hinman, S. D. Doud, A. J. Mason, A. S. Squier, S. J. Wright, M. J. Landon, A. Mansfield, E. H. Landon, Sylvester Doud, Oliver Smith, E. A. Langdon, C. L. Nutting, H. C. Palmer, H. C. Reason, S. Nutting, H. E. Washburn, J. E. Cowles, O. S. Dickinson, Josiah Cowles, D. H. Squier.

Subscribed and sworn to before me at New Haven, Vt., this 27th day of December, 1884.

ALFRED M. ROSCOE,
Notary Public.

I have examined the list of names appended to the within affidavit and personally know every one of the persons named. They are all, without exception, reputable men, residents of the town adjoining my own on the north, whose statement of any fact within their knowledge is entitled to full credit.

J. W. STEWART,
Member of Congress.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 26, 1887.—Ordered to be printed.

Mr. BLAIR, from the Committee on Education and Labor, submitted
the following

R E P O R T:

[To accompany bill H. R. 5541.]

The Committee on Education and Labor report back favorably House bill 5541, entitled "An act to prevent the employment of convict and alien labor upon public buildings and other public works, and convict labor in the preparation or manufacture of materials for public buildings or other public works, and to regulate the manner of letting contracts therefor."

The purpose of this bill is to provide that the expenditure of the moneys, taken by taxation from the American people, upon the public works of the United States, whether for wages, or materials which are created by labor, and therefore substantially as a whole are really paid out of the national Treasury for labor, shall be paid to honest and respectable American citizens, or to those who, having resided in our country six months, shall have declared their intention to become our fellow-citizens.

The practice prevails largely along the line of Canada and elsewhere to pay out the appropriations for rivers and harbors, public buildings, and for other public purposes, to cheap labor from abroad, which immediately returns whence it came, and to convict labor, or for materials produced by such labor, to the exclusion of our own people, and to those who avail themselves of the unclean profits derived from the half-paid toil of the criminal classes.

It is important that the bill pass, in compliance with a strong public opinion, which for a long time has demanded this legislation.

We recommend the passage of the bill.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. JONES, of Arkansas, from the Committee on Indian Affairs, submitted the following

REPORT:

[To accompany bill H. R. 118.]

This bill passed the House during the first session of this Congress, and this committee adopt the report of the House committee, as follows:

The claim is for 3,042 pounds of manufactured tobacco furnished the Government, upon contract with A. B. Greenwood, Commissioner of Indian Affairs, for the use of the Indian Bureau, at the rate of 32 cents per pound, \$973.44.

The Commissioner of Indian Affairs, A. B. Greenwood, states upon oath that in the fall of 1860 he was Commissioner of Indian Affairs, and at that time by the direction of the Secretary of the Interior, with the approval of the President, he was directed to repair to what was then known as Bent's Fort, on the Upper Arkansas, to meet the Cheyenne and Arapahoe Indians, for the purpose of concluding a treaty with these tribes. A train loaded with goods was to be sent out for these Indians, and it became necessary to procure tobacco, and it was thought best to procure a good article; and upon making inquiry as to article and price, he contracted, as Commissioner of Indian Affairs, with J. M. Hobbs (this claimant) for what tobacco it was thought necessary to purchase. By the terms of the contract the tobacco was to be delivered at Kansas City, Mo., to be sent out upon the train, which was to start from Kansas City; that from some cause the train started earlier than first agreed upon. The commissioner states he did know the reason for the train starting earlier than the time first agreed upon, but has now forgotten. The tobacco was delivered by the time stipulated. On the arrival of the commissioner he found the tobacco stored at Kansas City, the place agreed upon in the contract for the delivery of the same, at a warehouse used for storing Government goods; took a portion of the tobacco with him and distributed on his trip to the Indians. On the return of the commissioner from the Indian country to Kansas City, left the tobacco in charge of the warehouseman, subject to orders from the Indian Office at Washington, intending the tobacco to be used in supplying the Indians the next season.

The commissioner further states that he had kept a full and complete memorandum of his trip, &c., but it was burned during the late war, with every other paper he possessed of any value; for that reason is unable to fix dates precisely, &c; that the tobacco delivered was 3,042 pounds, at 32 cents per pound. In regard to the price, it was thought to be at that time the most advantageous to the Government.

The claimant swears to the correctness of the account, and that the tobacco was delivered according to the terms of the contract.

John Lechlitter, an expert tobacconist, swears he was an employé of J. M. Hobbs in the summer of 1860, at Hobbs' tobacco factory at Bentonville, Ark., putting up tobacco, and that in the latter part of the summer of that year two loads of manufactured tobacco, grade No. 1, were loaded up at the factory to be carried, as he understood, to Kansas City, Mo., upon a contract with A. B. Greenwood, then Commissioner of Indian Affairs, to be issued to the Indians; that the tobacco at that time was worth at the factory 32 cents per pound.

Your committee are of the opinion that the contract was made in good faith; that the tobacco was delivered according to the terms of the contract, and that the same has never been paid for; that the price charged was reasonable for the quality furnished, and that it is reasonable to presume that the tobacco was used for the benefit of the Government, and that the weight of evidence is overwhelmingly in favor of the correctness of the claim. They therefore recommend that the bill do pass without amendment.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. JONES, of Arkansas, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill S. 3208.]

House of Representatives Ex. Doc. 363, first session Forty-ninth Congress, on page 163, shows a balance of \$399.91 due the claimant in this bill. This bill is to provide for the payment of this balance, which the books of the Government show has been due this claimant for thirty-five years.

This committee recommend that the bill pass.

TREASURY DEPARTMENT, *February 14, 1887.*

SIR: I have the honor to acknowledge the receipt of your letter of the 9th instant, inclosing for information Senate bill 3208, for the relief of Henry M. Rector, and to inclose in reply the report thereon of the First Comptroller of the 12th instant.

Respectfully yours,

C. S. FAIRCHILD,
Acting Secretary.

Hon. JAMES K. JONES,
United States Senate.

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,
Washington, D. C., February 12, 1887.

SIR: I have examined Senate bill 3208, which purports to be "A bill for the relief of Henry M. Rector," which was transmitted to you with a letter by the Hon. James K. Jones, and by you referred to me with an indorsement on said letter asking my opinion.

I find that there is standing on the books of the Register \$399.91 apparently due said Rector as late marshal of the district of Arkansas, and that this balance has been on the books ever since the year 1852, thirty-five years ago. It would be almost utterly impossible to ascertain the real merits of the case without a more thorough investigation than I am prepared to give to it, the papers having been filed away so irregularly that it would be difficult to ascertain the facts. I am not prepared, with the information at my command, to recommend that the amount be paid; and it seems to me that a claim so old, either in favor of or against the Government, ought to be regarded as canceled. No relief certainly can be afforded in such a case by this Department. If Congress sees proper to take action such relief may be obtained; but it is solely in its power and discretion.

The bill and the letter of the Hon. Mr. Jones are herewith returned.

Very respectfully,

M. J. DURHAM,
Comptroller.

The SECRETARY OF THE TREASURY.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. JONES, of Arkansas, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill S. 1240.]

This bill is for the relief of Alice E. Culver, administratrix of F. B. Culver, deceased. The claim was presented in the life-time of Culver, in the Forty-second Congress, then in the Forty-fourth, when there was a favorable report in the House; again in the Forty-fifth, when it was again reported favorably, with an amendment, in the House; then in the Forty-sixth Congress, and it is now again presented. Claimant, Culver, in presenting his claim, says that on the 8th or 9th of August, 1860, he left Washington City in company with Hon. A. B. Greenwood, then Commissioner of Indian Affairs, for Bent's Fort, in what is now Colorado, for the purpose of making a treaty with the Cheyenne and Arapahoe Indians; that arriving at their destination, the Indians, having been tampered with by mercenary white men, would not treat; that having remained ten or twelve days, and failing to make a treaty "in consequence of the unsettled condition of the country," the Commissioner left for Washington, leaving him (claimant) in charge of \$50,000 or \$60,000 worth of property; that no one came to his relief until Colonel Boone arrived on February 3, 1861, four or five days after he had assembled the Indians for the purpose of making a treaty, and which was made on the 18th; that soon after the Commissioner left him, the troops on the plains became demoralized as did the Indians; that he was "exposed to the severest winter weather ever mortal man endured to live through;" that he took care of the Government property; that after the treaty was concluded he brought it back to Washington at the risk of his life on account of the weather, in time for its confirmation in 1861.

That when he entered upon this service he had a lucrative practice as a physician at home that he could not well surrender without material pecuniary loss and great disadvantage to himself and family.

That he suffered great loss in consequence of his neglect of his practice "which was very lucrative."

That Hon. A. B. Greenwood, Commissioner, gave him to understand by his sacred and official promise that he should be fully compensated for his extraordinary as well as for his ordinary services in accepting and discharging the trust referred to; that in view of the uncertainty of promises made by officers who have at the time no positive guarantee of law to support them, there was a promise embodied in said treaty that obligated the Government to pay such expenses as grew out of the services, &c., for which your petition claims remuneration; that provision (Art. 8) provides:

"All expenses connected with and incidental to the making of this agreement (treaty) and the carrying out of its provisions shall be defrayed by the United States, except as otherwise herein provided for."

Petitioner respectfully submits that his services, risk of life, privations and suffering, loss of health and professional benefits are worth to him, at a low estimate, not less than \$10,000.

In the report made to the Forty-fifth Congress (Report No. 228, House of Representatives) the following occurs :

The claimant, Dr. Culver, was induced to accompany Commissioner Greenwood on this expedition as a physician ; though he states, and in this he is sustained by the then Commissioner, Greenwood, that he consented reluctantly, as he was a physician in full practice in Washington, and did not like to sacrifice his business at home. But upon the assurance of said Greenwood that he would not likely be absent more than forty or fifty days, and that the Government would pay him liberally for his time and services, he consented to and did accompany him.

This claim having been submitted to the Indian Office for a statement of facts, by Mr. Deering, then a member of the House, the following statement by the Acting Commissioner was submitted :

DEPARTMENT OF THE INTERIOR,
OFFICE OF INDIAN AFFAIRS,
Washington, January 2, 1880.

SIR : I have the honor to acknowledge the receipt of your letter dated 27th ultimo, inclosing a bill (H. R. 1476 of the Forty-fifth Congress) for the relief of F. B. Culver, and accompanying report, for services alleged to have been rendered the Government in effecting a treaty in 1861 with Arapahoes and other Indians, and in "securing and taking care of a large amount of Government property," and in answer to your request that your committee be furnished "with such information and suggestions as will lead to a correct understanding of the claim," I have to state, that Dr. Culver at the time of the commencement of the services referred to, was not "in full practice" as a physician in this city, as alleged in said report, but was at that date and some time prior thereto, a clerk in this office, at a salary of \$1,400 per annum. As W. W. Burt, then agent of the Upper Arkansas Agency, had abandoned his post of duty, and provision having been made by Congress to treat with the Indians of that agency, Dr. Culver was detailed September 19, 1860, to act in the agent's place, and accompanied Commissioner Greenwood and Capt. A. R. Potts, who was also appointed special agent, to aid in negotiating the treaty, to the Upper Arkansas Agency, the compensation of the latter being at the rate of \$6 per day, with an additional allowance for traveling and incidental expenses.

A large amount of goods were purchased by Commissioner Greenwood and shipped to the agency, designed for distribution to the Indians on the conclusion of the treaty with them. On the arrival of the Commissioner and his associates at the agency the chiefs of the two tribes (Cheyenne and Arapahoe), who were there, readily consented to the propositions which they were authorized to make, but the matter could not be consummated until the Indians had returned from their usual hunt, a large majority of both bands being then absent. Commissioner Greenwood thereupon directed Dr. Culver to take charge of the agency and the goods until relieved by a regular agent, his compensation being at the rate of \$1,500 per annum.

On the 26th of November following A. G. Boone was appointed as agent of that agency, and on the 17th of the next month received his instructions in person at this office, a copy of which is herewith. It will be observed that he was instructed to negotiate the treaty with the two bands of Indians, and the form of one, embodying the necessary propositions for his guidance, to which the chiefs had given their consent when Commissioner Greenwood was at the agency, was furnished him, accompanied by specific directions relative to obtaining the signatures of the Indians thereto and in regard to the distribution of the goods, &c. He was also informed that Dr. Culver had charge of the agency, and would be paid as special agent up to the date of his (Boone's) appointment, November 26, 1860, at the rate of \$1,500 per annum, and that he could avail himself of the Doctor's services in negotiating the treaty, in distributing the goods, and as an assistant at the agency until the season "proved favorable for traveling," and he would be allowed to pay him for such service at the same rate.

Colonel Boone proceeded at once, after receiving these instructions to his agency, and took immediate steps to obtain the signatures of the Indians to the articles of the treaty, which, as before indicated, had already been prepared at the Department. He effected this satisfactorily and without any difficulty, aided by Dr. Culver, and transmitted the same by him to this office. (See copy of the agent's letter of February 23, 1861, herewith ; also U. S. Stat. at Large, vol. 12, page 1166.)

In regard to the services performed by Dr. Culver "in taking care of the large amount of Government property committed to his charge," as stated in the report of

the committee, it will be seen by a letter of United States Agent Boone, dated February 22, 1861, copy herewith, that as custodian of this property, amounting in the aggregate to \$21,906.23, he did not perform his duties satisfactorily. Large quantities of the goods were distributed to the Indians by him without authority, a great many bales and "packages of goods were opened" and their contents "scattered promiscuously over the warehouse" and large quantities stolen, and it was impossible, as the agent indicates, to arrive at any satisfactory result in relation to the property.

On the return of Dr. Culver to this city he presented his account for services rendered, amounting to \$1,240.22 (copy herewith), exclusive of \$273.09 paid him by United States Agent Boone. The amounts received by him, with dates of payment, are as follows:

Amount paid by Agent Boone, December, 1860	\$273 09
Amount paid through Indian Office, March 13, 1861	675 96
January 16, 1862	477 00
	1,426 05

At the time he submitted his account, there is no evidence that he claimed any extra pay, and in my judgment the amount received by him is amply sufficient for the services rendered.

Very respectfully,

E. J. BROOKS,
Acting Commissioner.

Hon. N. C. DEERING,
House of Representatives,

From all of which it appears that this claim has no merit.
Your committee respectfully recommend that the claim be rejected.



IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. CHENEY, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill H. R. 3257.]

The Committee on Claims, to whom was referred the bill (H. R. 3257) for the relief of S. E. Scarborough, having considered the same, beg leave to submit the following report:

The report of the Committee on Claims of the House, drawn by Mr. W. Warner, at the first session of the present Congress, contains a full statement of the case, as it appears from the information gathered at the Treasury and Post-Office Departments.

Your committee adopt said report, annexing hereto a copy, and recommend the passage of the bill.

On the 28th day of March, 1871, in the United States district court at Savannah, Ga., the United States obtained judgment against Samuel Lindsay, security of a defaulting postmaster, for the sum of \$409.77 principal. Execution issued from this judgment, and was levied upon certain land as the property of Lindsay, and in the spring of 1884 this land was sold thereunder as the property of Lindsay, and brought the sum of \$106. Of this sum \$14.92 was appropriated to the payment of the costs, and the balance, \$91.08, was paid into the Treasury of the United States for the service of the Post-Office Department. Subsequently this execution was levied upon other lands as the property of Lindsay. S. E. Scarborough, the claimant, filed a bill for injunction in the circuit court of the United States against the United States and the marshal, in which he set up the claim that the title to the land levied on was in him, and that the tract which had been sold for \$100 also belonged to him, and there being no judge accessible he was unable to stop the sale, and to keep from being dispossessed he had bought the land in at marshal's sale for \$100, and in his bill he prayed that the United States and the marshal be required to refund to him that \$100, as well as to enjoin the sale of the property then levied on.

On the 29th of May, 1885, a final decree was made in said bill, perpetually enjoining the sale of the land there levied on, determining that the land privately sold belonged to Scarborough and not to Lindsay, and decreeing that the United States refund to Scarborough the said sum of \$91.08, which had been paid into the Treasury.

The Post-Office Department and Treasury Department have determined that without an act of Congress said amount cannot be refunded. It is clear that the United States has received and has \$91.08 of the money of claimant.

Your committee recommend that the bill do pass.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. SPOONER, from the Committee on Claims, submitted the following

R E P O R T :

[To accompany bill S. 3302.]

The Committee on Claims, to whom was referred the bill (S. 3302) for the relief of the sureties on the official bond of Alexander H. Adams, late pension agent at Lexington, Ky., have carefully considered the same, and respectfully report:

That the facts upon which the proposed bill is based are accurately stated in the report of the Committee on Claims of the House of Representatives at the present session of Congress, upon a similar bill there pending, which report is adopted, and is as follows:

The Committee on Claims, to whom was referred the bill (H. R. 10751) for the relief of the sureties on the official bond of Alexander H. Adams, late pension agent at Lexington, Ky., have had said bill under consideration, and report same and recommend its passage.

On the 17th day of February, 1871, A. H. Adams, having been appointed pension agent at Lexington, Ky., entered into bond as such in the sum of \$100,000, with George M. Adams, Green Adams, G. W. Gist, John A. Prall, Scion Kimball, Robert Boyd, and John Curd as his sureties. He resigned or went out of office the 23d of November, 1873. At the time he vacated the office of pension agent he was charged on the books of the Treasury Department the sum of \$10,711.19 on account of alleged errors made by him in disbursing under his said bond.

The Treasury Department, by request of Green Adams, father and one of the sureties of said A. H. Adams, postponed the collection of the said amount due on his bond without the knowledge or consent of the other sureties.

At the time said liability occurred, and at the time said indulgence was granted to said A. H. Adams by the Treasury Department, and for several years thereafter, each and all of said sureties of A. H. Adams were solvent.

In August, 1875, George M. Adams, one of the sureties, died insolvent, and his estate has been distributed, paying only about 40 cents to the dollar. A. H. Adams, principal in said bond, died October 31, 1879, totally insolvent, and his father, Green Adams, died insolvent January 18, 1884, and in the mean time John Curd, another one of the sureties, died leaving a small estate, which went into the hands of John C. Curd, his executor, and has been distributed. John A. Prall, another one of the sureties, has become insane, and Charles Stoll, of Lexington, Ky., is his committee, and has in his hands about \$2,000 worth of land in the State of Kansas that might be subjected to the payment of said liability. Scion Kimball and G. W. Gist, the other sureties, are totally insolvent, leaving Robert Boyd to pay almost the entire amount of said liability.

If the Government had not granted the aforesaid indulgence to A. H. Adams, but had proceeded at the proper time to enforce the bond, the amount required of each surety would have been comparatively small.

Robert Boyd is now the only surety who is able to pay the amount of the bond. Its enforcement against him will take nearly all of his estate and leave him in his declining years, after an honorable life as a private citizen and after distinguished public service, with not very much for his own support.

The indebtedness on the bond of A. H. Adams was known to the Government officials as early as 1873, but no suit was ever instituted by the Government until Sep-

tember 21, 1886, and no notice was given to the sureties on said bond except Green Adams, who was the father of A. H. Adams, of their liability on said bond until June 17, 1886.

Under such circumstances and after such lapse of time, your committee are of the opinion that the sureties on the bond of A. H. Adams should be released and discharged from all and every obligation and liability whatsoever on account of said bond or any breach thereof.

By section 3838 of the Revised Statutes it is provided—

“That if on the settlement of the accounts of any postmaster it shall appear that he is indebted to the United States and suit therefor shall not be instituted within three years after the close of such account, the sureties on his bond shall not be liable for such indebtedness.”

In the present case about thirteen years have elapsed since the liability accrued on the bond. During this whole time the Government has been in possession of all the facts, but has taken no steps until recently and has delayed action until four of the sureties have become insolvent and two others nearly insolvent. This is a hardship which the Government should not inflict on the solvent sureties.

As precedents for the legislation asked by your committee, they respectfully refer to the case of Emerson Etherage and William B. Stokes, sureties on the official bond of James P. T. Carter, as secretary of the Territory of Arizona, released by act of Congress approved May 6, 1886; also another act for the benefit of Eugene Rail and others, sureties of David L. Gregg, receiver of public moneys at Carson City, Nev., passed by the Forty-eighth Congress.

Another precedent is to be found in the bill for the relief of the sureties of Dexter, passed by the Senate at the last session.

Your committee is of the opinion that the sureties in this case should be relieved, and therefore reports back said bill with the recommendation that the same do pass.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. BLAIR, from the Committee on Pensions, submitted the following

REPORT:

[To accompany bill S. 3353.]

The Committee on Pensions, to whom was referred the petition, asking increase of pension to David L. Pool, have examined the same, and report:

The claimant enlisted in Company I, First United States Cavalry, April 26, 1858, and served until April 26, 1863. He re-enlisted in Company K, First New York Cavalry, on the 17th of February, 1864, and was discharged June 27, 1865. He is now pensioned under the general law at \$30, and asks for an increase to \$50 per month. There can be no doubt but that under the evidence in this case the soldier is justly entitled to that increase. It is shown by two reputable physicians that his condition is such as to require the personal aid and attendance of another person. The affidavits of the said physicians, together with the petition of the claimant and that of his neighbors, is herewith appended and made a part of this report.

Your committee therefore report back the petition with an original bill and recommend its passage.

To the honorable United States Senate and

House of Representatives in Congress assembled:

Your humble petitioner, David L. Pool, now a citizen of Lexington, Va., and whose age is now 53 years, has the honor to represent to your honorable bodies that he has served his country, the United States, as a regular and volunteer soldier for a period of near seven years, and that from exposure in the line of duty as a soldier he contracted the disease of rheumatism in the year 1864, and upon satisfactory evidence of this fact, furnished the honorable Committee on Pensions, was granted a pension certificate, No. 173190. Your petitioner asserts that his affliction has increased annually since 1864, and that for several years he has not been able to perform any manual labor whatever; that his affliction has become chronic and permanent, and for the last twelve months he has been confined to his bed, helpless, unable to walk, requiring constant aid and attendance; that his affliction has been pronounced by physicians as permanent and incurable, and that their affidavits are now on file in Pension Office to this effect.

Your petitioner further says that he has been reduced to poverty on account of necessary expenditures for medical advice, medicine, &c., and that as he has a family dependent on him for support, he finds that the amount of pension he is now receiving is not adequate for his support alone in his helpless condition, to say nothing of his helpless family, and in consideration of the foregoing facts your petitioner prays that his pension be increased from \$30 to \$50 per month, and your petitioner will ever pray, &c.

DAVID L. POOL

LEXINGTON, VA., January 25, 1887.

To all whom it may concern :

I, William A. Baker, a justice of the peace for and in the county of Rockbridge and State of Virginia, hereby certify that John A. Graham, M. D., and H. T. Barton, M. D., both practicing physicians of good standing, and known to me to be reputable and entitled to full credit, appeared before me and testified on oath that they carefully examined the physical condition of David L. Pool, who is an invalid pensioner, and that he is suffering from chronic rheumatism, and that they find his case incurable, that he is helpless and requires personal aid and attendance and is unfit to perform labor of any kind, and that his affliction is permanent. I further certify that the foregoing affidavits have been forwarded to the Commissioner of Pensions and presume they can be found on file in the Pension Office.

Given under my hand this 20th day January, 1887.

WM. A. BAKER, *J. P.*

To the honorable United States Senate and House of Representatives :

We, the undersigned citizens of Lexington, Va., have the honor to represent that we are personally acquainted with Mr. David L. Pool, an ex-Union soldier and resident of our town, and that we are cognizant of his crippled, helpless, and permanent disability caused from the effects of chronic rheumatism; therefore we most respectfully request and urge that his petition to your honorable bodies for increase of pension be favorably considered, and for which we are in duty bound to pray, &c.

John A. R. Varner, postmaster of Lexington; Wm. A. Baker, J. P.; D. G. Bouyer, E. R. Funkhouser, W. R. Newman, J. P. Welsh, G. W. Priddy, C. A. Huffman, T. A. Robertson, G. F. Bowers, H. C. Holden, Philip Cornelius, J. V. Grinstead, John L. Weatherford, R. M. Harlow, John Shillan, Jno. W. Lindsay, S. L. Weatherford, M. H. McCoy, Z. T. Hiltzhimer, Luke Shervin, A. W. Varner, O. B. Loose, C. A. Blocker, J. McD. Adair, E. L. Rhodes, E. L. Perry, C. C. Burke, Wm. N. Nibloun, C. N. Boozher, C. Couch, W. H. Talley, C. E. Deaver, C. M. Crawford, C. R. Deaver, G. W. Deaver, D. Welsh, S. C. Charlton, Geo. A. Baker, J. W. Moore, J. J. Rhodes, Jno. A. Holden.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. COCKRELL, from the Committee on Public Lands, submitted the following

REPORT:

[To accompany bill S. 448.]

The Committee on Public Lands, to whom was referred the bill (S. 448) to investigate the issue of fraudulent land warrants and to protect soldiers and sailors of the United States from loss therefrom, have duly considered the same, and submit the following report:

A similar bill (S. 1906) was pending in Forty-eighth Congress, and was by your committee referred to the Secretary of the Interior, and the following report was made thereon by the Commissioner of the General Land Office, to wit:

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., April 4, 1884.

SIR: I am in receipt by your reference of a letter from Hon. P. B. Plumb, chairman Committee on Public Lands, United States Senate, transmitting, for an expression of your views, Senate bill No. 1906, "To investigate the issue of fraudulent land warrants and to protect soldiers and sailors of the United States from loss therefrom."

The bill in effect directs the Secretary of the Interior to investigate and take testimony in regard to the forging of assignments of military bounty-land warrants, and to issue new warrants in such cases.

Charges of forgery in the assignment of military bounty-land warrants are sometimes made. Such charges are always investigated, and, if proven, the rightful claimant is allowed to locate such warrant, notwithstanding a location may have previously been made under the forged assignment. It is the practice of this office to exert every effort for the protection of innocent parties. The proposed bill would not add to the remedies provided and enforced under existing laws.

The instances of forged assignments are very rare. It is of course possible that a warrant may be lost or stolen and thus fall into the possession of some person who forges the signature of the warrantee or last assignee, and such is also sometimes the case with certificates of corporate stocks and registered Government bonds.

It is manifest that no considerable number of such cases could occur. People do not usually lose their warrants, stocks, or bonds, nor are they habitually stolen.

The actual complaint in regard to land-warrants is of a different character and one not calling for legislative action. It is that the heirs of a warrantee frequently suppose that no warrant was ever issued because the soldier never located land. But locations are seldom made by warrantees. The warrants are sold and located by powers of attorney. The heirs may be ignorant of the sale of the warrant by the soldier, or the soldier may have been defrauded by his attorney and may not have received the money promised him when he transferred his right. In neither case would the issue of a new warrant be justified.

The proposed act would open an investigation into all cases where warrants have been obtained or assigned by powers of attorney or otherwise. More than half a million of warrants have been issued and assigned. Parties and witnesses have died.

It would be an easy matter for unscrupulous person scanvassing the country for claims to manufacture evidence to contradict the genuineness of signatures, and thus impose upon the Government an untold amount of controversy and labor. Large appropriations would also be required to carry on the work. I fear that the inquiry proposed would operate to the duplication of warrants that have already been legitimately satisfied.

For the foregoing reasons I respectfully return Senate bill No. 1906 without my approval.

Very respectfully,

N. C. McFARLAND,
Commissioner.

Hon. H. M. TELLER,
Secretary of the Interior.

Your committee referred this bill to the Secretary of the Interior, and received from him the following letter, with the accompanying report of the Commissioner of the General Land Office, to wit:

DEPARTMENT OF THE INTERIOR,
Washington, March 22, 1886.

SIR: I have the honor to acknowledge the receipt of your letter of the 8th instant, transmitting a copy of Senate bill No. 448, "to investigate the issue of fraudulent land warrants and to protect soldiers and sailors of the United States from loss therefrom," and requesting the views of this Department thereon.

Your letter, with the copy of the bill, was referred to the Commissioner of the General Land Office for report, a copy of which, dated the 13th instant, and in which I concur, is herewith inclosed.

Very respectfully,

L. Q. C. LAMAR,
Secretary.

CHAIRMAN COMMITTEE ON PUBLIC LANDS,
United States Senate.

DEPARTMENT OF THE INTERIOR, GENERAL LAND OFFICE,
Washington, D. C., March 13, 1886.

SIR: I am in receipt by departmental reference, for report, of a letter from Hon. P. B. Plumb, chairman Senate Committee on Public Lands, transmitting for an expression of views, a copy of Senate bill No. 448, "to investigate the issue of fraudulent land warrants and to protect soldiers and sailors of the United States from loss therefrom."

I have the honor to state that I have no knowledge of the existence of any reason for the proposed legislation. Land warrants have doubtless been sometimes obtained in individual cases upon false or insufficient proofs that the parties claiming them were entitled thereto, but as such warrants have either been satisfied in the hands of innocent purchasers, or cancelled when the discovery of the fraud was made in time to do so, an investigation now into any such actual or possible cases would be fruitless.

It is possible also, and doubtless true in some incidental cases, that warrants have been lost or stolen, and the signatures of the warrantee forged. This is a contingency that may occur in respect to notes, bonds, certificates of stock, and other assignable evidence of public or private indebtedness. If private parties have not already discovered their loss and availed themselves of the usual legal remedies, I apprehend that a legislative measure to discover such cases would be supererogatory.

Complaint has sometimes been made that fraud has been perpetrated by the writing in by some unauthorized person of the name of a purported assignee, when it is alleged there was no assignment to that person. This is a matter beyond legislative or executive redress, and the complaint itself is without legal merit. Assignments are executed in blank, and the warrant, with the assignment so executed, passes from hand to hand, until it reaches a party who desires to locate it, when the blank is filled in. It may happen in this way that a warrant is located in a different State or Territory than that in which the warrantee resided, and his heirs know nothing of a transfer to any party in such State or Territory. This, however, is no evidence of fraud. When a party executes an assignment in blank and delivers the warrant his legal right over it is gone. If any trust was imposed upon any party receiving the warrant, that trust must be enforced by proper proceedings in the courts. The party

executing a blank assignment can set up no claim upon the United States for a new warrant to compensate him for loss occasioned by his own indiscretion.

I am advised that the records of this office do not show any instance in which soldiers or sailors have met with loss in this manner. They usually sell and assign their warrants, and do not locate them. The few complaints that have come to official knowledge have been from some assignee intermediate the warrantee and locator. I have heard of one case in which it is claimed that the location was made by some other person than the true assignee, but as the assignment was perfect on the face of the papers and the signature of the warrantee genuine, it was necessarily held that the location (which had been patented) could not be disturbed.

I have no knowledge that any land warrants or certificates of soldiers and sailors were placed by the Government in the hands of land officers in Florida in the years 1867, 1868, 1869, and 1870.

A bill similar to the present was adversely reported upon by my predecessor (S. 1906, Forty-eighth Congress). I inclose a copy of said report for the information of the committee, and respectfully return S. 448 with the recommendation that it be not favorably considered. Senator Plumb's letter is also herewith returned.

Very respectfully,

S. M. STOCKSLAGER,
Acting Commissioner.

Hon. L. Q. C. LAMAR,
Secretary of the Interior.

Your committee find no necessity whatever for the enactment of such legislation as proposed in this bill. Your committee therefore recommend the indefinite postponement of this bill.

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IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. WHITTHORNE, from the Committee on Pensions, submitted the following

REPORT:

[To accompany bill H. R. 2358.]

The Committee on Pensions, to whom was referred the bill (H. R. 2358) granting a pension to Mary Renfro, have examined the same, and report:

The facts in relation to this case show that the soldier whose mother is now an applicant for pension was killed in battle July 20, 1864. That on 22d day of July his sole child, an infant, died—but two days after the demise of the father. It is further shown that the wife of the soldier died in the month of March next preceding his death. The wife was residing with and constituted part of the family of the mother, who had charge of the soldier till his death. From this state of things, taken in connection with the fact shown that the father was an invalid, it is quite certain that the son was the chief stay of the mother. But under the law as it is written, and the facts as they exist, this mother is not entitled to a pension. If the death of the child had been two days subsequent to that of its father, it would have been different. When this committee considers that the mother was taxed with the care and sickness of the soldier's wife and child, and the expenses of burial, at a time and under circumstances that she had a right to believe that her "soldier boy" was living and would live to relieve her and become her stay and support in her after life, yet, even then, that "stay and support" was gone. It seems to them but just and equitable, under these "exceptional" facts, to make this case an exceptional case, which, from its peculiar surroundings, cannot become a precedent, so as to authorize the placing of this applicant's name on the pension-rolls; so believing, they recommend the passage of the bill.

IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Referred to the Committee on Appropriations and ordered to be printed.

Mr. DAWES, from the Committee on Indian Affairs, submitted the following

R E P O R T :

[To accompany Senate resolution of December 14, 1886, directing an inquiry to be made concerning claims for professional or other services made upon the Choctaw Nation on account of certain judgments rendered against the United States.]

The Committee on Indian Affairs, directed by a resolution of December 14, 1886, to inquire and report to the Senate concerning claims for professional or other services made upon the Choctaw Nation on account of certain judgments rendered against the United States, have attended to that duty and report herewith the evidence taken by them in pursuance of said resolution, together with copies of certain documents presented to the committee by different claimants.

CLAIMS AGAINST THE CHOCTAW NATION.

Testimony taken by the Committee on Indian Affairs of the United States Senate, under authority of the following resolution, passed in the Senate December 14, 1886 :

“Resolved, That the Committee on Indian Affairs be directed to inquire and report to the Senate what claims, for professional or other services, exist against the Choctaw Nation on account of the judgments rendered against the United States, in favor of said nation, at the October term of the Supreme Court of the United States, in cases No 848 and 850 on appeal from the Court of Claims, and all other matters connected with the prosecution of said claims, with power to summon witnesses, send for papers, and administer oaths, the expenses to be paid out of the contingent fund of the Senate upon the allowance of the chairman of the committee.”

Under the foregoing resolution the chairman designated the following Senators as members of a subcommittee to take the testimony of such witnesses as might appear before them in regard to the subject being investigated : Messrs. Dawes (chairman), Ingalls, and Jones (Arkansas).

WASHINGTON, D. C., *Tuesday, January 18, 1887.*

The subcommittee met in the committee room of the Committee on Indian Affairs at 10.30 o'clock a. m. Present Messrs. Dawes, Ingalls, and Jones.

TESTIMONY OF HENRY E. McKEE.

HENRY E. McKEE was then duly sworn.

By Senator INGALLS :

Question. Please state your full name and residence.—Answer. Henry E. McKee ; my residence when I commenced in this case was at Fort Smith, Ark. I have been a sort of temporary resident here since that, most of the time.

Q. And you are now a temporary resident in Washington ?—A. Yes, sir ; at No. 939 K street, Washington, D. C. My office is at No. 1213 F street, northwest.

Q. Have you a copy of the judgment rendered by the Supreme Court of the United States in the case of the United States against the Choctaw Nation ?—A. I have one here.

Q. Will you be kind enough to file it with the committee.—A. Here is one. [The witness produced a printed copy of the record of the Supreme Court of the United States in cases Nos. 848 and 850, October term, 1886, the Choctaw Nation, appellant, v. The United States, and the United States, appellant, v. The Choctaw Nation. Appeals from the Court of Claims.]

Q. Please state from that the amount for which judgment was rendered.—A. The judgment amounts to \$2,858,798.62.

Q. And the decision was rendered on what date ?—A. On the 15th day of November—I think it is—1886.

Q. How long have you been connected with the prosecution of this claim before the Departments, before Congress, and before the Supreme Court of the United States ?—A. Since July 16, 1870—nearly seventeen years.

Q. In what capacity have you been acting ?—A. As attorney for the Choctaw Nation.

Q. As general attorney?—A. Yes, sir.

Q. Employed by the authorities of the Nation?—A. Yes, sir.

Q. By whom was that employment authorized?—A. By the Choctaw national council, under the laws of the nation.

Q. Have you a copy of the statute authorizing you to appear?—A. No, sir; but I can get it for you in a minute. It is in this record. [Producing a large bundle of papers.]

Q. Please describe the document that you have before you?—A. I have here the record of the case of the Choctaw Nation against the United States in the Supreme Court of the United States. It is numbered in the docket there No. 848 and 850.

Q. I ask you to furnish me with the statutory authority which warranted your appearance by the Choctaw Nation?—A. The statutory authority is found at pages 30, 31, and 32 of this record [indicating], in the verification of the petition by the authorized delegate of the Choctaw Nation, and it is quoted from the laws of the Choctaw Nation.

Q. That is what I want to get at.

The WITNESS. Shall I read it?

Senator INGALLS. No; just quote the volume of the laws and the date of the statute.

A. On the 9th of November the resolution creates the delegates to settle all unsettled business for the Choctaw Nation—November 9, 1863, it is here, but that is a misprint; it should be November 9, 1853. I will correct that.

Q. State, as a matter of recollection, without referring to the brief, when the statute was enacted by the Choctaw council, authorizing you to appear in their behalf?—

A. It is under the laws of the Choctaw Nation, by an act of the general council of the Choctaw Nation, approved November 10, 1854. It was provided that said delegates—I do not know that it is worth while to read it. It is on page 134 of the laws of the Choctaw Nation.

Q. It is a general statute, then, authorizing the authorities of the nation to employ counsel?—A. Yes, sir, under a general statute.

Q. And not a statute authorizing your specific employment?—A. No, sir; there are several acts on the subject. You will find it again at page 162 of their laws.

Q. Give any other dates you have to the committee.—A. The first one is November 9, 1853, the second one is November 10, 1854, and the next one is November 4, 1857. There is another one, November 18, 1867. That is all, I believe, on that subject.

Q. Who were the agents, representatives, and delegates of the Choctaw Nation at the time when your contract of service was made?—A. They were Peter P. Pitchlynn and Peter Folsom.

Q. Pitchlynn was one of the chiefs of the tribe?—A. He had been one of the chiefs and had been governor several times, I think.

Q. Where was this contract with you originally made?—A. It was made here in Washington.

Q. Was it in writing?—A. Yes, sir.

Q. Have you the paper, or an authenticated copy of it, in your possession?—A. I have the paper in my pocket, and I have a copy that has been made, but it is not authenticated. I had it made for the purpose of handing it to the committee instead of the original, if you desire it.

Senator INGALLS. We do not wish to deprive you of the original. If you can furnish an authenticated copy it will answer the purpose, I suppose.

The CHAIRMAN. Certainly, that will do.

The WITNESS. I have a copy here which has not been authenticated, and I have here also the original document itself.

Senator INGALLS. Will you please read the original contract, so that the members of the committee may be advised in regard to it?

The witness then read the original contract referred to, of which the following is an exact copy as compared by the reporter during the reading:

“Whereas the council of the Choctaw nation or tribe of Indians did, by resolution approved November 9th, 1853, appoint P. P. Pitchlynn, Israel Folsom, Dixon H. Lewis, and Samuel Garland, of the Choctaw Nation, as delegates to proceed to Washington, with full powers and authority to prosecute the claims of the Choctaw people against the United States arising from the sale of lands east of the Mississippi River, ceded by the Choctaw Nation to the United States, and for other purposes, which power and authority of said delegates was reaffirmed by the Choctaw council by resolution approved November 10th, 1854, with power to enter into contracts and in the name of the Choctaw people to do whatever in their judgment was necessary to a final adjustment and settlement of the aforesaid claims of the Choctaw people against the United States; and

“Whereas on behalf of the Choctaw people we have employed James G. Blunt, of the city and county of Leavenworth, State of Kansas, and Henry E. McKee, of Fort Smith, Arkansas, as counsel to prosecute said claim, and recover the same to the Choctaw Nation or people. It is therefore stipulated and agreed that for services rendered

and money expended and to be expended by them in the prosecution of said claims, the said James G. Blunt and Henry E. McKee shall receive thirty (30) per centum of the one million eight hundred and thirty-four thousand and eighty-four (\$1,834,084) dollars, awarded and due to the Choctaw people by the United States, or of any sum that may be paid by the United States on account of said claim which (30) per centum of said claim shall be paid to said Blunt and McKee, or their legal representatives, whenever the money or bonds arising from said claim shall come into the possession of the party or parties authorized by the Choctaw people to receive the same.

"The said Blunt and McKee to pay to Mrs. John T. Cochran, of Washington City, D. C. (5), five per centum from the (30) thirty per centum before referred to whenever they shall receive the same; and the said Blunt and McKee further agree to adjust the claims of all parties who have rendered service heretofore in the prosecution of said claim upon the principle of equity and justice according to the value of the services so rendered.

"In witness whereof we have hereunto set our hands and affixed our seals this 16th day of July, A. D. 1870, at the city of Washington, D. C.

"P. P. PITCHLYNN. [SEAL.]

"PETER FOLSOM. [SEAL.]

"By P. P. Pitchlynn, his attorney in fact.

"JAMES G. BLUNT. [SEAL.]

"HENRY E. MCKEE. [SEAL.]

"Witness:

"MARTIN W. CHOLLAR.

"C. G. LUMBARDI.

"[5 c. revenue stamp.]"

"Whereas the claims herein referred to have been referred by act of Congress of March 3, 1881, to the Court of Claims and Supreme Court of the United States, to ascertain the amount due to the Choctaws, and whereas a separate contract has been made by Peter Folsom, now the sole delegate of the Choctaw Nation, with John B. Luce, dated April 26, 1881, and approved by the proper departmental officers, May 24, 1881, for five per cent. of the within-mentioned claims, and whereas the said contract has been made in harmony with the object of this contract and with the consent of the parties thereto; therefore this indorsement is made for the purpose of showing that whatever may be paid by the United States, or by the Choctaws on account of the contract with said Luce, shall be construed to be a payment under the within contract, and shall be so credited to the Choctaws at the final payment of the same.

"This endorsement is made hereon and signed by the parties hereto, this 10th day of June, 1881, at the city of Washington, D. C.

PETER FOLSOM,

"Choctaw Delegate.

"H. E. MCKEE."

"SAINT LOUIS, August 24, 1871.

"To whom it may concern:

"The undersigned, having been employed (in connection with Henry McKee, of Fort Smith, Ark.) by the authorized delegation of the Choctaw Nation, to prosecute and collect from the United States the claim known as the Choctaw "nett-proceeds claim," I hereby authorize the said Henry McKee to employ such additional counsel to assist in the case as he may deem proper, hereby giving full assent to whatever he (the said McKee) may do in the premises.

"JAMES G. BLUNT."

By Senator INGALLS:

Q. You have been connected, then, with the prosecution of this claim for about seventeen years?—A. Yes, sir; about seventeen years.

Q. Do you know anything about the condition of it before you became personally connected with it?—A. In a general way only.

Q. How did you come to be connected with the claim; where were you in business?—A. I was in business at Fort Smith, Arkansas.

Q. That is adjoining the Indian Territory?—A. Yes, sir; adjoining the Indian Territory. I had a good deal of business with these people; had advanced these delegates money from time to time, and I knew them well. I had no connection with this claim and the prosecution of it, except I had loaned them money to pay their expenses sometimes.

Q. What was the state of the claim when you became connected with it; in what shape was it before Congress?—A. They had been asking for an appropriation to pay the sum that is named in this contract, \$1,834,084. The prosecution was practically

broken down when I was employed to take the case; the delegates were in despair about it. The prosecution had been commenced in 1854.

Q. By whom?—A. By General Albert Pike. He was the original attorney.

Q. Where is he now?—A. He is here in the city. Associated with him was John T. Cochrane.

Q. Where is he?—A. He is dead.

Q. When did he die?—A. In October, 1866.

Q. Are any of his heirs or representatives remaining?—A. Yes, sir; his widow and sister, I believe.

Q. Where are they?—A. They are here in Washington.

Q. Is anybody representing them, do you know?—A. I do not think that anybody is representing them. I do not think they are troubling themselves much about it. I think they are looking to me and to Mr. Luce mostly to take care of them.

Q. What had they been doing about the claim that you know?—A. Before I took hold of it they had, so far as I know, as it is in the line of my duty to know, made a treaty with the United States; had presented the claim to the Senate, and it was submitted to the Senate for adjudication under the treaty. They had presented the case properly to the Senate and had secured the award of the Senate.

Q. Do you mean they had secured a favorable report by the committee on the passage of a bill by the Senate?—A. I mean they had secured the adoption of an award by the Senate, which has been sustained by this decision of the Supreme Court.

Q. What year was that?—A. That was in 1859. It was adopted on the 9th of March.

Q. Who else besides these people, General Pike, Luce, and Cochran, have been connected with the claim?—A. Luce was connected with it in making up that case before the Senate to get the Senate award. He went out of the case, and then Cochran and General Pike followed that until 1861, the date that they obtained an appropriation of \$250,000, which was paid on it, and \$250,000 additional in bonds, which never were delivered.

Q. And they never have been delivered yet?—A. No, sir; they have never been delivered, but they are included in this judgment as \$250,000 simply.

Q. What occurred after 1861?—A. The contract was made with Cochran in 1855, for 30 per cent. of this amount, that sum having been dedicated by the Choctaws to the prosecution of the case. Cochran died in 1866, and, being in close circumstances, he left a will, and his executor, by his direction—

Q. Who was his executor?—A. Mr. John D. McPherson, of this city, an attorney at law.

Q. Is he a resident here?—A. Yes, sir; but he is now in Europe.

Q. You may proceed with your statement.—A. He employed Judge Jeremiah S. Black to prosecute this case in the place of Cochran. Judge Black still kept up the prosecution of it for a time, but complications arose in regard to people who claimed interests in it after Cochran died, and there came to be a sort of chronic controversy between Judge Black and the people who claimed to represent interests in it until finally Judge Black abandoned it.

Q. When did that occur?—A. I think he practically abandoned it in 1868.

By Senator JONES:

Q. Did Judge Black have a partner at the time?—A. No partner is named in his contract; but, as I understand it, Ward H. Lamon was associated with him at that time. I think the name of the firm was Black, Lamon & Co. They had made efforts to get an appropriation, but as I say, these controversies among the parties claiming to represent interests had come to be such that the delegation despaired of doing anything, and they could not get anybody to work together. There was a constant pulling and hauling one way and another.

By Senator INGALLS:

Q. You say Judge Black retired from the prosecution of the case in 1868?—A. I think he did, practically, retire from it in 1868, although he kept up a sort of semblance of looking after it until 1870.

Q. Did Mr. Lamon have any active connection with the case after 1868?—A. I never knew of his having any, I never knew Lamon at all in connection with it. I talked with Judge Black freely about it, but not with Lamon.

Q. After 1868, what action was taken, and by whom?—A. In that state of the case it was still under Judge Black's control until 1870. Then he went out of it, and I took charge of it under this contract, General Blunt and myself. It was our object to utilize counsel who had been in it so far as we could, and we soon found we had taken a pretty heavy responsibility on our shoulders, and it was our object to get the best counsel we could to accomplish the purpose.

Q. What did General Blunt do in connection with the case?—A. He never took much part in it; he was absorbed in other matters while he lived and soon afterward died.

Q. He became insane in what year, and was taken to what place?—A. I cannot exactly say what year it was, but he went to Saint Elizabeth Hospital; I can ascertain that fact, but I think he died in 1878, after he had been there two or three years.

By the CHAIRMAN:

Q. You say Judge Black continued his connection with the case until 1870. Did he then formally renounce his connection with it?—A. Not in writing, but he did, orally, to Pitchlynn and myself.

By Senator INGALLS:

Q. He announced that he gave it up?—A. Yes, sir; he did.

Q. What did you do? Begin with your first official action in the case.—A. Well, sir, if you want to get at that I can give you a correct statement of it. I have prepared a statement which I have here on that subject.

Q. I would like to know what you did.—A. I have prepared here a memorandum of the papers that were drawn up by counsel in this case during the time I have been engaged in it and which have been presented to Congress.

Q. Is it arranged *seriatim*?—A. Yes, sir; they are referred to here regularly in their order, and I notice that they foot up something like seven hundred pages of papers that we have prepared and filed with Congress in the way of memorials and papers submitted to committees, and things of that sort.

Q. Your service in connection with the case, then, has been continuous every year from that time to this?—A. Yes, sir; every year.

Senator INGALLS. Is it worth while to have that paper read?

The CHAIRMAN. Whichever is the most convenient way for him to make the statement.

By Senator INGALLS:

Q. Just give a statement of what was first done?—A. The first thing that was done was the presentation of a memorial dated February 6, 1871, which is printed as Senate Miscellaneous Document No. 65, Forty-first Congress, third session, a little memorial of only one page. The paper here shows exactly what papers were presented from time to time, if you care to use it.

Senator INGALLS. I think it had better appear in the record.

The WITNESS. I have the documents that were printed so far as I could find them, and I have made a reference to them in this paper.

The CHAIRMAN. You have not incorporated the documents themselves?

The WITNESS. No, sir; I have only made a reference to them, and where the paper was printed by ourselves, outside, I have referred to it in that way, as not printed as a public document.

The paper submitted by the witness is as follows:

(11 A.)

Memorandum of memorials, briefs, and other printed papers, so far as they can now be found, prepared by counsel for the Choctaw Nation subsequent to July 16, 1870, for the use of Congress in the consideration of the claims of the Choctaw Nation against the United States.

1871.

Memorial, dated February 6, 1871, printed as Senate Mis. Doc. No. 65, Forty-first Congress, third session (1 page).

A memorial, without date, was filed in print (6 pages), in 1871, and not printed as a public document. It was addressed to the House Committee on Indian Affairs.

1872.

Another memorial, addressed to the Committee on Indian Affairs of the House, dated February 5, 1872, was printed (3 pages) and filed at that time, but not printed as a public document.

A memorial (of 6 pages) was printed April 6, 1872, as House Mis. Doc. No. 164, Forty-second Congress, second session.

A memorial addressed to the Speaker of the House of Representatives was filed in 1872, in print (16 pages), but not printed as a public document.

A memorial to the Senate and House of Representatives was printed (2 pages), filed January 31, 1873, but not printed as a public document.

A letter to the Secretary of the Treasury, dated June 20, 1872, in reply to a letter of the Solicitor of the Treasury, was printed with other papers (205 pages).

1873.

A memorial, addressed to the Speaker of the House of Representatives, in reply to the Solicitor of the Treasury, was printed (31 pages) as House Mis. Doc. No. 94, Forty-second Congress, Third session, February 17, 1873.

In December, 1873, a brief and appeal was filed in print (23 pages), but not printed as a public document.

1874.

A memorial was presented to the House January 21, 1874, and printed as House Mis. Doc. No. 89, Forty-third Congress, first session (46 pages).

In February or March, 1874, a printed brief (18 pages), was filed with the House Committee on Appropriations on the subject of interest and precedents for the payment thereof, but not printed as a public document.

A memorial was printed (73 pages) as Senate Miss. Doc. No. 121, Forty-third Congress, first session, June 8, 1874.

Papers printed in House Ex. Doc. No. 47, Forty-third Congress, second session, pages 15 to 29 (14 pages).

1876.

A memorial was presented to the Senate January 6, 1876, and printed (2 pages) as Senate Miss. Doc. No. 34, Forty-fourth Congress, first session.

A memorial was presented to the House of Representatives January 13, 1876, and printed (95 pages) as House Miss. Doc. No. 40, Forty-fourth Congress, first session.

A printed brief (57 pages) was filed with the committees of both houses in January, 1876.

1877.

On January 26, 1877, a letter to Hon. J. H. Seelye, of the House of Representatives, was printed (2 pages) and filed.

A memorial was presented to the Senate February 2, 1877, and printed (2 pages) as Senate Mis. Doc. No. 34, Forty-fourth Congress, second session.

A memorial was presented to the House of Representatives November 10, 1877, and printed (4 pages) as House Mis. Doc. No. 14, Forty-fifth Congress, first session.

1878,

A memorial was presented to the Senate May 1, 1878, and printed (4 pages) as Senate Mis. Doc. No. 59, Forty-fifth Congress, second session.

A brief on the release (so called) was printed (10 pages) at the request of, and filed with, the House Committee on Indian Affairs, in January, 1878.

In December, 1878, letters to the President and to the Commissioner of Indian Affairs, which are printed (38 pages) in House Ex. Doc. No. 34, pages 11 to 49.

1879.

In January, 1879, an oral argument was made before the Senate Committee on Indian Affairs and afterwards filed in print (22 pages) at the request of the chairman, but not printed as a public document.

A memorial was presented to the Senate February 8, 1881, and printed (2 pages) as Senate Mis. Doc. No. 32, Forty-sixth Congress, third session.

Total, 682 pages.

By Senator INGALLS:

Q. Do you know what amount of printed material there has been in connection with the case as presented to the Senate and House of Representatives?—A. Yes, sir; I know about.

Q. How much?—A. Well, this list foots up about 700 pages, or a little less. There were 682 pages, I think.

By Senator JONES:

Q. That is the amount which has been presented under your management?—A. Yes, sir; so far as I can find the documents now. There are many of them out of print that I cannot obtain. But I made this list of those documents I could find. Some, though, are not included. In addition to this there were many oral arguments made before committees and papers prepared for committees.

Q. Have you set all that out here?—A. I have simply set out here what were printed.

By Senator INGALLS :

Q. In pursuance of the authority derived under this contract, what counsel have been employed as associates with you since 1870?—A. General Albert Pike was the original attorney and claims 5 per cent. of this fee. He employed General Denver. At his request General Denver appears for him, and General Denver has generally been consulted and has appeared in the place of General Pike and is to be paid by General Pike out of his fee.

By the CHAIRMAN :

Q. He represents General Pike's interest?—A. Yes, sir, and appeared at General Pike's request.

By Senator INGALLS :

Q. What other counsel are there employed in the case?—A. Judge Weed, who has been upon the record of this case, has been employed to write documents and things of that sort, and was, I think, perhaps before I went in.

Q. And his connection has continued since?—A. Yes, sir, it has continued since, on the same basis.

By Senator JONES :

Q. As an independent connection?—A. No, sir; he is simply employed under me; I employ him myself.

By Senator INGALLS :

Q. I understand from you that under your contract you consider yourself bound to the Choctaws to pay all these outstanding claims for services prior to the date of your contract, as well as for all service incurred since that time; is that it?—A. Yes, sir; certainly; that is it.

Q. Now proceed and state who, since that time, in addition to those you have named, have been employed.—A. Mr. Luce came into the case in 1872, and was employed because of an intimate knowledge of the case which nobody else had. He had personal knowledge of the case.

Q. Where does he live?—A. He lived at Fort Smith, Ark., or near there, and he has come here with me every year since, and staid here until we got through.

Q. Is he an attorney by profession?—A. Yes, sir; he is a lawyer by profession.

By the CHAIRMAN :

Q. Are you an attorney?—A. Yes, sir; I am.

By Senator INGALLS :

Q. Who else was employed in addition to Mr. Luce?—A. Judge Cuppy, I think, was employed in 1872 or 1873.

Q. Is he a member of the Washington bar?—A. Yes, sir; he is.

Q. His employment has been continuous ever since?—A. Yes; it has been.

By Senator JONES :

Q. Do you employ him?—A. Yes, sir. Then I employed Hon. Matt. Carpenter in 1875, I think it was, after he went out of the Senate. We concluded that we wanted the best lawyers there were in the country who were at the bar in this case, and we employed him in that view. But he went back into the Senate and died before the case got into court. I agreed or stipulated with him as to his fee, and he was the only man employed in the case, except Messrs. Shellabarger and Wilson, who ever had a stipulated amount agreed upon as a fee. I stipulated to pay Matt. Carpenter a contingent fee of \$50,000.

By Senator INGALLS :

Q. Is that an outstanding obligation now?—A. No, sir; he did not render much service. Something is due.

Q. You mean it was a fee contingent on the result of the case?—A. Yes, it was contingent, and he was to carry it through the courts, which he could not and did not do. Then Messrs. Shellabarger and Wilson were employed after this bill had passed Congress.

Q. What was the date of the bill referring this case to the Court of Claims?—A. It was passed the 3d of March, 1881, I think, and Messrs. Shellabarger and Wilson were employed a few days after that.

Q. On what terms were they employed?—A. They were to have 2 per cent. of this claim as a contingent fee, but not to exceed \$50,000, the same as Matt. Carpenter's fee. They took the place of Mr. Carpenter.

Q. That is, they were to pursue the litigation to the end, and out of the amount recovered were to have a fee of 2 per cent., but not to exceed \$50,000?—A. Yes; that was the arrangement with them. They are the only attorneys in this record who know definitely what they are to get out of it. All these other gentlemen who have

been employed by me have been employed with the understanding that they should have a liberal contingent fee in case we were successful, that is all. I could not figure a fee because I could not tell what was going to come out of it, or anything about it.

Q. Shortly after this judgment was rendered I saw a notice in one of the newspapers that Mr. Ward H. Lamon claimed that he had a contingent fee of \$250,000 for services rendered in connection with the prosecution of this claim. State what you know about that, other than you have already stated.—A. I simply know from him that he claims under the Cochrane contract prior to the time I took hold of it. That is all I know about it.

By the CHAIRMAN:

Q. As associate with Judge Black?—A. Yes, sir; I suppose so.

By Senator INGALLS:

Q. Then whatever he claims, if anything, shall prove to be valid, I suppose would come out of the fee that you would receive?—A. Certainly it would.

By Senator JONES:

Q. Do I understand you to say that he claims that under Cochrane and not in connection with Judge Black?—A. No; he claims it under his connection with Judge Black, but under the Cochrane contract.

Q. He claims it as a partner of Judge Black?—A. I do not know whether he claims it as a partner of Judge Black or how it is, but I assume it is that way. I have not talked much with him about it.

Q. Does he insist on that claim now?—A. I understand that he does. I do not know what he claims exactly. I have not talked with him enough to know what he claims.

By Senator INGALLS:

Q. Who represents the Choctaw people here now?—A. As a delegate?—Campbell Leflore.

Q. Is he in the city?—A. Yes, sir.

By Senator JONES:

Q. Of the parties to this original contract all except yourself are dead?—A. Yes, sir.

By Senator INGALLS:

Q. I will ask you now, explicitly, if there are any other persons than those whom you have named who have been employed by you in connection with the prosecution of this claim?—A. I do not recall anybody just now. General Blunt was in it, but he is dead, and I do not recall any others just now.

Q. I mean any other persons who have rendered professional service or assistance?—A. I do not recall anybody else just now.

Q. Are there any other persons than those whom you have named who have what are regarded as valid, subsisting claims antecedent to the time of your contract?—A. I do not know that I ought to answer a question as to whether they are "valid, subsisting claims."

Q. But whether you consider them as valid, for I understand under your contract you are to liquidate entirely the amount of outstanding claims for services rendered from the beginning?—A. Of course. This claim is made for Judge Black and for Mr. Latrobe, who was in some way associated with him.

Q. Where is Mr. Latrobe?—A. He lives in Baltimore. He is an old man now.

Q. Is he an attorney?—A. Yes, sir.

Q. And he claims as associate or successor of Judge Black?—A. As associate, I think, or something of that sort. He claims to have been an associate of Mr. Cochrane, I think. I do not know exactly what the claim is myself, nor what he does claim. But I know it was these conflicting claims that made the trouble before I took hold of it.

Q. Is the validity of your claim under this contract recognized by the present delegates and authorities of the Choctaw Nation?—A. Certainly; if it was not I would not be at it.

Q. I wanted to know whether, as a matter of fact, there is any controversy between you?—A. There is no conflict whatever, and there is no conflict with anybody else in the case. We have harmony in our councils now-a-days.

By Senator JONES:

Q. In regard to Mr. Luce's connection with this claim, you say he was connected with it prior to the award by the Senate?—A. Yes, sir.

Q. When was that rendered?—A. On the 9th of March, 1859.

Q. When did his connection with the case cease at that time?—A. I only know what he tells me; he tells me it was in 1858.

Q. When did he become connected with it again?—A. In 1872, I think it was.

Q. And that was under this contract of yours?—A. Yes, sir.

Q. Does he make a claim for any prior services rendered before your connection with the case?—A. No, sir; he does not make any specific claim for prior services. He rests on the present arrangement, and of course is in perfect harmony with me about it.

By Senator INGALLS:

Q. Do the Choctaw authorities recognize any claims for services rendered by any person in the prosecution of this claim outside of your contract?—A. I do not think they do, any further than my obligation to pay for former services.

Q. That is between you and them?—A. Yes; of course.

Senator INGALLS. I believe that is all at present. What is that pile of documents you have there?

The WITNESS. It is the record of the courts. I have here the documents as far as I could pick them up. There is only a fragmentary specimen of those printed in this case before Congress. The Court of Claims in their opinion said there was more than 2,500 pages in their record, and there are several hundred in Supreme Court.

The CHAIRMAN. Is there any one document that will give us the merits of the case—the meat of it?

The WITNESS. Yes. The Supreme Court opinion is the best one. I have here also the copy of the docket of the Court of Claims, which I will put into the case as showing the record in that court.

The paper referred to by the witness is as follows:

COURT OF CLAIMS.

Transcript of general docket entries in the case of the Choctaw Nation of Indians *vs.* The United States. No. 12742. John B. Luce, attorney of record. Shellabarger & Wilson, J. W. Denver, F. P. Cuppy, and John J. Weed, of counsel.

1881.

June 13. Petition filed; defendants notified; testimony ordered.

June 14. Printed petitions received; five to defendants.

June 18. Call on Interior Department issued.

June 27. Call on Interior Department issued.

July 13. Stipulation of counsel and papers from United States Senate filed; Attorney-General notified.

July 19. Call on Interior Department issued.

July 25. Call on Interior Department issued.

Aug. 4. Call on Interior Department issued.

Aug. 8. Reply of Interior Department to call of June 18, 1881, filed; parties notified.

Aug. 26. Call on Interior Department issued.

Sept. 8. Reply of Interior Department to call of August 26 filed; parties notified.

Sept. 10. Reply of Interior Department to call of 26 August filed; parties notified.

Sept. 14. Call on Interior Department issued.

Sept. 28. Deposition of Ely S. Mitchell for claimant filed, and parties notified.

Sept. 29. Reply of Interior Department filed; parties notified.

Oct. 6. Reply of Interior Department to call of September 14 filed, and parties notified.

Oct. 8. Reply of Interior Department to calls of July 19, 20, and 25, and August 4 and 26, 1881, filed; parties notified.

Oct. 11. Call on Treasury Department issued.

Nov. 28. Deposition of J. Hodges for claimant filed; parties notified.

Nov. 30. Stipulation of counsel filed.

Dec. 10. Claimant offers as evidence and files copy of Senate Mis. Doc. No. 9, Thirty-sixth Congress, second session; defendants notified.

Dec. 14. Deposition of James S. Standley for claimant filed, and parties notified.

Dec. 14. Entered on notice-book for trial by claimant.

1882.

Jan. 16. Reply of Treasury Department filed, and parties notified.

Jan. 23. Motion for leave to amend petition filed and defendants notified; allowed.

Jan. 24. Amended petition filed.

Feb. 17. Printed copies of amended petitions received, and five to defendants.

Feb. 17. Request for extension of time for taking proof to the December Term, 1882, filed by the assistant Attorney-General and allowed, and attorney of record notified.

1882.

- Feb. 21. Motion to vacate and set aside order of February 17, 1882, filed by claimants' attorney, and defendants notified; referred to law docket.
- Mar. 6. Motion of February 21, 1882, argued and submitted.
- Mar. 8. Motion of February 21, 1882, denied; Judge Nott dissented from the decision; Judge Scofield took no part in the decision.
- Dec. 13. Call on Interior Department issued.
- Dec. 14. Stipulation to admit papers annexed thereto filed by claimant's counsel.

1883.

- Jan. 4. Call on Interior Department issued.
- Jan. 11. Reply of Interior Department filed and parties notified.
- Jan. 20. Call on Interior Department issued.
- Feb. 1. Reply of Interior Department filed; parties notified.
- Feb. 10. Reply of Interior Department filed; parties notified.
- Feb. 21. Request of claimants for findings of fact filed, and defendants notified.
- Feb. 21. Claimant's brief filed; defendants notified.
- Feb. 27. Call on Treasury issued.
- Mar. 7. Reply of Treasury Department filed; parties notified.
- Apr. 2. Continued by order of court.
- Apr. 26. Motion of claimants to advance this cause to the head of the trial list and set the same for hearing on the 4th day of December, 1883, filed, and defendants notified.
- Apr. 30. Motion of April 26, 1883, allowed.
- Dec. 10. Motion to set aside continuance filed by Mr. Luce, attorney for claimant; defendants notified.
- Dec. 17. Motion of December 10, 1883, overruled.
- Dec. 19. See journal 6, page 298, for motion of Assistant Attorney-General to withdraw the traverse filed herein and to file a demurrer and allowance of same.
- Dec. 19. Demurrer filed in open court.

1884.

- Jan. 26. Motion of claimant for leave to file second amended petition (defendants consenting) filed; allowed.
- Jan. 26. Second amended petition filed.
- Feb. 4. Defendants' brief on demurrer filed; attorney notified.
- Feb. 9. Printed copies of second amended petition received, 5 to defendants.
- Feb. 11. Claimant's brief on demurrer filed, 5 to defendants.
- Feb. 11, 12, 13. Argued and submitted on demurrer.
- Feb. 26. Motion for leave to file petition as amended, filed by John B. Luce, attorney (defendants consenting). Ordered that it be filed as a substitute for all former petitions.
- Feb. 26. Petition as amended filed as a substitute for all former petitions.
- Feb. 26. Demurrer filed to amended petition.
- Mar. 1. Printed copies of amended petitions received; 5 to defendants.
- Mar. 3. Demurrer overruled; Judge Richardson read the opinion of the court.
- Apr. 14. Special plea filed by defendants; attorney notified.
- Apr. 22. Replication to special plea filed by claimant; defendants notified; printed copies received; 5 to defendants.
- May 5. Continued on motion of defendants, and ordered to be placed at the head of the trial list for December, 1884.
- May 13. Motion to strike out certain portions of the printed record filed by defendants; attorney notified; to the law docket.
- May 31. Copies of special plea of April, 14, 1884, and of motion of May 13, 1884, received from defendants; attorney notified.
- May 31. Defendants' brief in support of motion of May 13, 1884, filed; attorney notified.
- June 2. Claimants' brief on motion to strike out evidence filed; 5 to defendants.
- Dec. 22. Argument of motion of May 13, 1884, begun.
- Dec. 24. Defendants' filed in open court withdrawal of part of motion.
- Dec. 24. Argument of motion of May 13, 1884, concluded, and motion submitted.

1885.

- Jan. 12. Ordered, that defendants' motion to strike out certain evidence be overruled, without prejudice to its being renewed upon the trial of the case.
- Feb. 2. Certified copy of "release" filed by defendants.
- Mar. 6. Amended and additional requests for facts filed by claimant; 5 to defendants.
- Mar. 9. Defendants' requests for facts and brief filed; attorney notified.
- Mar. 18. Answer to replication filed by defendants.
- Mar. 9. Argument of this case begun.

1885.

- Apr. 3. Argument of this case concluded, and case submitted.
 May 1. Additional supplemental requests for facts filed by claimant; 5 to defendants.
 July 27. Abstract of propositions contended for by claimant filed; 5 to defendants.
 Sept. 24. Abstract of defendants' argument filed.
 Sept. 29. Call on Interior Department issued.
 Oct. 13. Reply of Interior Department filed; parties notified.
 Oct. 26. Defendants' requests for facts and brief filed; attorney notified.
 Oct. 26. Defendants announced that Thomas Simons, esq., was retained as special counsel for the Government in this case.
 Oct. 26, 27, 28, and 29. Further argument and submission of case upon certain questions.

1886.

- Jan. 25. Weldon, J., read the opinion of the court.
 Jan. 25. Judgment for claimant in the sum of \$386,605.32; the court filed findings of fact.
 Feb. 16. Stipulation of counsel to omit from record on appeal claimant's original petition and first and second amended petitions, &c., filed.
 Feb. 23. Judgment of January 25, 1886, vacated and set aside.
 Mar. 1. Judgment for claimant entered in the sum of \$408,120.32.
 Mar. 1. Application of claimant for allowance of appeal filed in open court; allowed.
 Mar. 1. Record on appeal delivered to John B. Luce, esq., claimant's attorney.
 Mar. 1. Application of defendants for allowance of appeal filed in open court; allowed.
 Mar. 2. Delivered to defendants a certified copy of their application for appeal.
 Dec. 14. Mandate of Supreme Court of the United States filed, reversing the judgment of this court.
 Dec. 15. Judgment entered pursuant to the mandate of the Supreme Court in favor of the Choctaw Nation for the sum of two million eight hundred and fifty-eight thousand seven hundred and ninety-eight dollars and sixty-two cents (\$2,858,798.62).
 Dec. 16. Attested transcript of judgment delivered to J. B. Luce, esq., attorney of record.

COURT OF CLAIMS,
Washington, D. C.:

I certify that the foregoing is a true and complete transcript of the general docket entries in the case of the Choctaw Nation *vs.* The United States, No. 12742.

Test, this 4th day of January, 1887.

[SEAL.]

JOHN RANDOLPH.
Assistant Clerk Court of Claims.

By Senator INGALLS:

Q. How did the treaty provide that this money should be paid to the Indians?—A. I will read from the opinion of the Supreme Court, which I have filed with the committee, as printed on page 14, showing the way this money is to be paid to the tribe. I will read the whole of the Article XII so that you will get it all:

“ARTICLE 12. In case the Senate shall award to the Choctaws the net proceeds of the lands ceded as aforesaid, the same shall be received by them in full satisfaction of all their claims against the United States, whether national or individual, arising under any former treaty; and the Choctaws shall thereupon become liable and bound to pay all such individual claims as may be adjudged by the proper authorities of the tribe to be equitable and just—the settlement and payment to be made with the advice and under the direction of the United States agent for the tribe; and so much of the fund awarded by the Senate to the Choctaws, as the proper authorities thereof shall ascertain and determine to be necessary for the payment of the just liabilities of the tribe, shall, on their requisition, be paid over to them by the United States. But should the Senate allow a gross sum, in further and full satisfaction of all their claims, whether national or individual, against the United States, the same shall be accepted by the Choctaws, and they shall thereupon become liable for, and bound to pay, all the individual claims as aforesaid, it being expressly understood that the adjudication and decision of the Senate shall be final.”

You see that the provision is, that the Choctaws are to be paid on their requisition for the money when it has been appropriated, and they have to pay these individual claims.

Q. What is the date of that treaty?—A. It was in 1855.

Q. That is the award of the Senate which was affirmed?—A. Yes, sir; it is affirmed by the court.

Q. That alludes to the land they parted with when they went to the Indian Territory?—A. Yes, sir. If you want it stated I can state in a short space the history of that transaction.

The CHAIRMAN. I do not want it to go into the record, but you may state it to us for our own information.

The witness made a statement in regard to the matter, which the chairman directed the reporter not to include in the record.

Mr. McKee then asked permission of the committee to be represented in the hearing by his counsel, Messrs. Cuppy & Wilson.

Without deciding upon the request, the subcommittee, after a short private consultation, adjourned to meet again on Saturday, November 22, 1887, at 10 o'clock a. m.

WASHINGTON, D. C., *Saturday, January 22, 1887.*

The subcommittee met at 10:30 a. m., pursuant to adjournment. Present, Messrs. Ingalls and Jones.

TESTIMONY OF WARD H. LAMON.

WARD H. LAMON was duly sworn.

By Mr. INGALLS:

Question. Along in November, after the rendition of this judgment against the United States in favor of the Choctaw Nation, my attention was called to a newspaper paragraph in which it was alleged that you claimed that you had a contingent fee in the judgment, amounting to \$250,000. Will you be good enough to state to the committee whether that statement was made with your authority.—Answer. By no means.

Q. Or with your consent?—A. Not at all, sir. I made no authorization of it.

Q. Will you state whether it is true, as a matter of fact, that you have any such claim against the Choctaw people or against this judgment, and, if yea, state the circumstances out of which it arises.—A. Yes, sir; I have a claim against that judgment which I think a valid one, and which I think can be established by the papers I possess. I will make a brief statement of my connection with the case. I have prepared a statement which, if you will allow me, I will read.

Senator INGALLS. We will be glad to have you do so.

Mr. LAMON. I wrote it for Mr. Ingersoll, but it will answer the purpose.

Q. Is Mr. Ingersoll a claimant against this judgment?—A. No, sir; he represents me. I have been in Colorado a long time, and did not expect to be here to attend to these matters, and some time ago I wrote to him and asked him to act as my attorney. He came over from New York yesterday and is here now, and will probably ask to come before the committee while he is here.

Mr. Lamon then read the following statement:

"Early in the fall of 1866 I was sent for by John T. Cochrane, deceased, to come to his house. He was then on his death-bed. Judge Robert Rose, now also deceased, a mutual friend of Mr. Cochrane and of myself, accompanied me, and was present at our interview. Mr. Cochrane said to me that he realized the fact that he would never again be able to leave his bed alive. He wanted to make provision for his family. He had little to leave them except what would be coming to him on the payment of the Choctaw Indian Claim. He had spent the best years of his life and considerable money in the prosecution of this claim. He wanted me to raise him \$150,000 in cash, for which he would make an assignment to me of \$500,000 of the claim, which he thought now would be paid, since the renewal of the obligation of the United States to pay it in the treaty of 1866, recently concluded. He also desired me to take his place as attorney for the Choctaws, saying that he was sure of getting the consent of the Choctaw delegates to my substitution for him.

"And just there I will say that Mr. Pitchlynn, who was the representative here of the tribe, came to me also and urged me to become the attorney.

"He proposed that if I would act a division of the residue of the 30 per cent. due him after I was paid the \$500,000 for my advancement to him should be equally divided between myself and his estate. After the lapse of several days' consideration of his proposition, I proposed to him that Judge Jere S. Black, who was my partner

in the practice of law and had a national reputation, be appointed attorney instead of myself, and that I would endeavor to raise the \$150,000 for him, but that he must consent to relegate us to all his rights for fees, for past as well as future services. He consented to this proposition.

"I then commenced negotiations for the money. I went to Philadelphia, New York, and Boston, and for some time could find no capitalist willing to invest in the claim. Cochrane died pending the negotiation, but made a provision in his will to carry out the agreement I had made with him. Shortly after his death I negotiated with Col. Thomas A. Scott to take an interest with me, he agreeing to raise \$50,000 and I \$25,000 upon Cochrane's executor agreeing to receive \$75,000 of the \$150,000 due the estate after the Choctaw claim should be paid. This was agreed to—that is, that we should pay him—and we did pay him the \$75,000, giving him an obligation for \$75,000 more to pay the balance when the Choctaw claim was paid.

"It was at first also an agreement between Scott and myself that there should be an assignment of \$500,000 of this claim to us jointly from Black, and we were to be jointly and equally interested.

"When the time came for the payment of the money I was not ready to pay the \$25,000 which I had agreed to pay. I asked for time, and it was then agreed that Scott should pay cash \$25,000 and give his note for \$50,000 in ninety days. Scott, however, suggested that the sum should be divided in two notes of \$25,000 each, and he would take care of one of them and that I should take care of the other.

"This was done, and the notes paid as agreed.

"I have the receipts for the payment of the money. I have here the original receipts from Cochrane's executor for the payment of \$25,000, and also notes which have been paid to my knowledge.

"Owing to my not being prepared to pay the amount I agreed to when the first payment was made, it was agreed that Scott should take an assignment from Black for \$225,000, and the balance could stand until I was able to raise the money. In the mean time I did raise the money, and then Judge Black made the assignment to me of \$250,000, which aggregated \$475,000, then the original agreement for the consideration of the capital furnished to Cochrane's estate. This was at length satisfactory all around, Scott and myself agreeing to share and share alike in our respective assignments, and in what we might receive because of our investments and services. It was further agreed that I should keep all the original papers relating to the case, including his (Scott's) contract and assignment, as well as that of my own, with the understanding that I was to act in all things connected with this business as his attorney as well as my own for the promotion of our joint interests—so far as that was concerned. Then I was a partner of Black's, and claim, besides this, an interest in the 30 per cent. that we have the assignment of.

By Senator INGALLS:

Q. You say you reside now in Colorado?—A. Yes, sir; I am mining, and have been for several years, since 1879.

Q. You say Mr. Cochrane left a will?—A. Yes, sir.

Q. Do you know who represents his estate; who was his executor?—A. Yes, sir.

Q. Who?—A. Mr. John D. McPherson, who is now in Stuttgart, Germany, for his health.

Q. Who represents Mr. McPherson?—A. He has a son here who is a lawyer. I have not been near any of them; I did not want to. In fact, I have not been very much away from home or from my lodgings since I have been here.

Q. Do you know what service Mr. Cochrane rendered in connection with the prosecution of this claim?—A. Yes, sir.

Q. What did he do?—A. Well, in 1852, I think it was, he was employed by the Choctaws, and he did very little else than attend to that case until the time of his death. That was his principal business, I think.

Q. When did he die?—A. He died in 1866. I have the original contract that I would like to make a record of here.

Q. Between Pitchlynn and Cochrane?—A. Yes, sir; and the other delegates.

Q. Produce it, please.—A. I will do so. I was looking, however, for the receipts.

Q. Let us have that first in order, the Cochrane contract.—A. I have the original here, but I will read from a copy.

The witness then read the following copy, which was compared with the original by Senator Ingalls:

"Whereas a contract was entered into on the 13th day of March, 1854, between the undersigned, as the duly authorized delegates and representatives of the Choctaw Nation of Indians, of the one part, and Albert Pike, of the State of Arkansas, of the other part, whereby it was stipulated and agreed that for and in consideration of a certain rate of compensation, to be paid to him, the said Albert Pike was to act as the agent and attorney of the Choctaw Nation of Indians in the prosecution of certain

claims and demands held by the said nation on the Government of the United States; and

“Whereas the said Albert Pike was obliged to leave the city of Washington before any progress was made in the prosecution of said claims, and has not been able to render any service therein; and

“Whereas the said delegates and representatives have been obliged to rely and depend upon John T. Cochrane, of the city of Washington and District of Columbia, who has been for the last three years past acting as the agent of the Choctaw Nation in the prosecution of a claim in their behalf on the Government of the United States for arrearages of annuities and school moneys, and in regard to which he has rendered the most important and valuable services in procuring the necessary investigations and favorable reports from the proper departments and officers of the United States; and

“Whereas he has thus far rendered all the services which have been performed in the prosecution of the matters referred to in the aforementioned contract with the said Albert Pike, and which services have been of the most laborious and valuable character in placing said matters upon a proper basis and in a favorable train of adjustment; and

“Whereas the said delegates and representatives have still to rely upon the said John T. Cochrane for the further and continued management and prosecution in a proper and official manner of all the aforesaid claims and demands of the Choctaw Nation against the Government of the United States, and they consider it necessary for the interests of their nation that all the business connected with said claims and demands shall be under his exclusive control and management: Now,

“Therefore, the said delegates and representatives do hereby revoke and annul the aforementioned contract with the said Albert Pike, and declare the same to be null and void; and having full power and authority from the Choctaw Nation, under an act or resolution of the council thereof, adopted and approved on the 10th day of November, A. D. 1854, and a copy of which is hereto annexed and made part thereof, to take all measures and to enter into all contracts which in their judgment are or may become necessary and proper in the name of the Choctaw people to bring to a final and satisfactory adjustment and settlement all claims or demands whatsoever which the Choctaw tribe or any member thereof have against the Government of the United States by treaty or otherwise.

“Now this agreement made and entered into this 13th day of February, 1855, by and between Peter P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland, delegates duly appointed by an act of the Choctaw council, approved on the 10th November, 1854, of the first part, and John T. Cochrane of the second part, witnesseth:

“The party of the second part hereby agrees, obligates, and binds himself to continue, as heretofore, with zeal, energy, and faithfulness to urge and prosecute all the unsettled claims and demands of the Choctaw Nation upon the United States, before any of the Departments or officers thereof, and, if necessary, before Congress, and especially the claim of said nation, arising under the treaty of Dancing Rabbit Creek, of September 27, 1830, to the net proceeds of the lands ceded to the United States by that treaty; and the said party of the second part further obligates and binds himself to do his best and utmost to obtain payment of said claims and demands, and in all things appertaining thereunto to faithfully represent the said nation and guard its interests, and strive to enforce its rights, at his own cost and expense.

“And the said parties of the first part, for and in behalf of and in the name of the Choctaws, do hereby covenant, promise, and agree to and with the said party of the second part, and thereto solemnly and irrevocably pledge its and their faith and honor, that of, and out of, any and all moneys obtained by and paid to said nation, or individuals thereof, for and on account of any or all of said claims, there shall be promptly and faithfully paid to the said party of the second part the amount of 30 per centum of every and all such sum or sums of money, payable to the said party of the second part, his heirs or assigns, so soon as the same shall be paid over by the United States to the said Choctaw Nation or its legally authorized representatives, without any evasion or delay.

“And it is further agreed and the said Choctaw Nation, by the undersigned delegates, do hereby authorize and empower the agent of the United States for the Choctaw Indians, or any other person into whose hands any money due and payable to the Choctaw Nation, on account of any or all of the claims hereinbefore referred to shall come, on the demand of the said party of the second part, his heirs or assigns, to pay over to him or them 30 per centum of the same; and on the production of a receipt therefor from the party of the second part, his heirs or assigns, then that the said Choctaw Nation shall and will forthwith give to the said agent or person having said money for disbursement good and sufficient vouchers therefor to pass said payment at the settlement of his accounts in Washington.

"In testimony whereof the said parties of the first part, for and in behalf of the said Choctaw Nation, and the said party of the second part, for himself, do hereunto set their hands and affix their seals, this 13th day of February, A. D. 1855.

"P. P. PITCHLYNN. [SEAL.]

"ISRAEL FOLSOM. [SEAL.]

"SAM'L GARLAND. [SEAL.]

"DIXON W. LEWIS. [SEAL.]

"JOHN T. COCHRANE."

"DISTRICT OF COLUMBIA,

"County of Washington :

"Be it remembered that on this the 22d day of A. D. 1855, before me, the subscriber, an acting justice of the peace in and for said county, personally appeared the said Peter P. Pitchlynn, Israel Folsom, Samuel Garland, Dixon W. Lewis, Choctaw delegates, and acknowledged that they signed, sealed, and delivered the foregoing contract to John T. Cochrane, who also appeared and acknowledged that he executed the same for the purpose and on the day therein mentioned.

"In testimony whereof I have hereunto set my hand and affixed my seal.

"JOHN Y. SMITH." [SEAL.]

"SEC. 15. Whereas the general council of the Choctaws at its session, November 9, A. D. 1853, appointed P. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland delegates to represent the Choctaws at Washington City, and to institute in their name and behalf a claim upon the Government of the United States for further pay and remuneration for the country ceded by them to said Government under the treaty of 1830, concluded at Dancing Rabbit Creek, and to protect and to defend every right and interest of the Choctaws arising under treaty stipulations or otherwise, with full power to settle and dispose of by treaty or otherwise, all and every claim and interest of the Choctaw nation against the United States Government and to adjust and to bring to a close all unsettled business of the Choctaw people with said Government of the United States; and

"Whereas the incipient steps have been taken by said delegation to effect the object of their mission; and,

"Whereas from the nature of claims and interest of the Choctaw people, their long standing and intricate nature, further trials are necessary to bring them to a successful issue; and,

"Whereas the Choctaw council has undiminished confidence in the wisdom, prudence, and integrity of the said delegation : Therefore be it

"Resolved by the general council of the Choctaws, That P. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland be, and they are hereby, instructed to remain at Washington City and continue to press to a final settlement all claims and unsettled business of the Choctaws with the Government of the United States, with full power to take all measures, and to enter into any and all contracts which in their judgment are or may become necessary and proper, in the name of the Choctaw people, to bring to a final and satisfactory adjustment and settlement all claims or demands whatsoever, which the Choctaw tribe, or any member thereof, has against the Government of the United States by treaty or otherwise.

"Resolved, That the Choctaw delegation be instructed to request the Commissioner of Indian affairs to authorize D. H. Cooper, United States agent, to repair to Washington City for the purpose of assisting in the investigation of Choctaw claims, and, by his counsel and advice, to aid in consummating a final and satisfactory settlement of all the unadjusted Choctaw matters with the Government of the United States as speedily as possible.

"Nov'r 10, 1854.

"Approved by,

"G. W. HARKINS.

"P. FOLSOM.

"N. COUCHANOUR.

"J. FRAZIER.

"This contract not having been revoked or superseded, remains valid and binding on all parties.

"ALFRED WADE.

"JOHN PAGE.

"JAMES RILEY.

"ALLEN WRIGHT.

"WASHINGTON CITY, June 2, 1866.

By Senator JONES :

Q. This contract was not executed in duplicate I suppose; there does not seem to be any indication of it here.—A. I do not know about that. The next after that I will read the paper by Mr. Pitchlynn.

Senator INGALLS. Take any of the papers you may wish to submit in chronological order as far as possible. Have you any other papers bearing upon the contract during the lifetime of Mr. Cochrane?

Mr. LAMON. Yes, sir. I will read the substitution by J. D. McPherson, the executor of Cochrane, given to Judge Black, which comes in right after the other paper I think.

The witness then read the following paper :

"Whereas P. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland were duly and legally appointed delegates of the Choctaw Nation to press to final settlement all claims and unfinished business with the United States, and to enter into all contracts necessary and proper in their judgment to that end; and

"Whereas, in pursuance of that authority so confided to them, the said delegates on the 13th of February, 1855, entered into a contract with John T. Cochrane, of Washington City, which contract was indorsed and approved on the 2d of April, 1856, by the delegates of the Choctaw Nation who signed the treaty with the United States April 28, 1866, as by said contract and indorsement thereon fully appears, the object of said contract being to secure the services of said Cochrane and such persons as he might approve and employ in securing to the Choctaw Nation the adjustment and settlement, and final payment of certain claims therein mentioned, and particularly a claim for the net proceeds of certain lands ceded by the Choctaw Nation to the United States; and it was agreed that the said Cochrane should receive and retain out of any moneys finally recovered for the Choctaw Nation, thirty per cent. of the whole sum, to be received, paid to and retained by said Cochrane, his heirs and assigns, whenever the said money should be paid by the United States; and

"Whereas the said Cochrane proceeded under said contracts to prosecute said claims, and particularly the 'net-proceeds' claim, so called, hereinbefore mentioned, and prosecuted the said 'net-proceeds' claim to adjustment and settlement by the treaty of June 22, 1855, and by an award of the Senate of March 9, 1859, and by other acts of the United States authorities, and further obtained an appropriation of \$500,000 by Congress on account thereof, and afterwards died on or about the 21st day of October, 1866, having before his death entered into certain conditional arrangements with Jeremiah S. Black, of Washington City, for the further prosecution of said claim by obtaining an appropriation for the payment of the residue thereof, which arrangement the executor of said Cochrane is desirous to carry into effect, being thereto fully and specially authorized by the will of said Cochrane:

"Now, therefore, this agreement made this 8th day of November, in the year 1866, between John D. McPherson, executor of John T. Cochrane, and Jeremiah S. Black, both of Washington City, witnesseth:

"1. That the said J. S. Black agrees to proceed with all diligence to procure from the Congress of the United States an appropriation for the payment of the residue of said claim of the Choctaw Nation, and to employ competent assistance in the prosecution of said claim.

"2. That the said John D. McPherson, executor of John T. Cochrane, agrees to assign, set over, and transfer all the right, title, and interest of the said John T. Cochrane, his heirs and assigns, in and to the 30 per cent. compensation secured to the said Cochrane by the contract aforesaid, his heirs and assigns, the faith of the Choctaw Nation stands by said contract forever solemnly and irrecoverably pledged.

"3. That the said J. S. Black, in the further prosecution of said claim, is hereby substituted in the place of the said Cochrane as the attorney, counsel, and agent of the said Choctaw Nation, with authority to do, perform, and receive all and everything which by the said contract the said Cochrane might do, perform, and receive, and to demand from the said Choctaw Nation whatever the said Cochrane under the said contract might demand.

"4. That the said J. S. Black shall pay out of the money so to be received by him such sum to the executor of said Cochrane as shall be agreed on by the parties hereto, and shall pay all other demands justly due and payable out of the said compensation of 30 per cent., so that the Choctaw Nation shall not under any circumstances be compelled to pay any more or greater compensation for services rendered or to be rendered than the 30 per cent. agreed upon by the contract hereinbefore referred to.

"5. That, inasmuch as the said J. S. Black desires the approval of the authorized delegates of the Choctaw Nation to this arrangement before undertaking the duties hereby imposed upon him, this agreement shall not take effect to bind him until such approval be had.

"JNO. D. McPHERSON,
"Executor of John T. Cochrane.
"J. S. BLACK.

"Signed, sealed, and delivered in presence of—

"L. LEA.

"W. H. LAMON."

"We, the undersigned delegates of the Choctaw Nation, do hereby approve and assent to the provisions of the foregoing agreement, and to the substitution of J. S. Black in the place of John T. Cochrane, deceased, as the attorney, counsel, and agent of the Choctaw Nation for the prosecution of said claim, and hereby promise to do and perform and pay to the said J. S. Black whatever by the said contract with said Cochrane the Choctaw Nation was bound to do; and we renew with said J. S. Black all the covenants and promises heretofore made and concluded with said Cochrane, agreeing that whatever rights said Cochrane had under the contract of February 13, 1855, in regard to the said unappropriated residue of the said net-proceeds claim, the said J. S. Black shall have under this agreement, and upon the same terms and conditions, provided the said J. S. Black shall make the payment agreed to be made by the foregoing agreement and perform the acts thereby agreed to be performed.

"P. P. PITCHLYNN.

"SAMUEL GARLAND,

"By P. P. Pitchlynn, his Attorney in Fact.

"ISRAEL FOLSOM.

"PETER FOLSOM,

"By Israel Folsom, his Attorney in Fact.

The WITNESS. Now we will take up the contract between Thomas A. Scott and Judge Jeremiah S. Black.

The witness then read the following contract :

Memoranda, February 14, 1867.

"1. In February, 1855, the Choctaw Nation agreed with John T. Cochrane for certain services which he promised to render in collecting this claim against the United States, generally called the 'net proceeds claim,' and then services were rendered to the extent of his power and to the satisfaction of the nation for many years, and until the time of his death in October, 1866, the business being still unfinished. By the contract he was to have 30 per cent. of the claim when collected.

"2. After his death his executor, J. D. McPherson, esq., in pursuance of Cochrane's request while living and under a power given in the will, desired to transfer the contract with the Choctaws to J. S. Black, and to invest him with the powers, authorities, and rights which Cochrane had thereunder, provided said Black would perform the services to the Indians required of Cochrane, and also make proper satisfaction to Cochrane's estate for the work already done.

"3. The said Black assented to take such transfer and assume the duties of Cochrane to the Choctaws and satisfy Cochrane's executor, provided the Choctaws by their authorized chiefs and delegates would request him, and confirm the transfer of the contract and consent to abide by it. This appears by written agreement between McPherson, executor of Cochrane, and Black, dated November 8, 1866.

"4. Afterwards the delegates of the Choctaws, to wit, P. P. Pitchlynn, Samuel Garland, by P. P. Pitchlynn, his attorney in fact, Israel Folsom, and Peter Folsom, by Israel Folsom, his attorney in fact, did ratify the said transfer, and promised, covenanted, and agreed to keep the conditions and terms thereof with said Black as fully as they were bound to do with Cochrane. This appears by their paper appended to the contract of McPherson with Black.

"5. Upon an exhibition of these facts to Col. T. A. Scott, of Philadelphia, together with the treaty between the United States and the Choctaws of April 20, 1866, and that of June 22, 1855, and after an examination by him of the report of the Secretary of the Interior dated February 5, 1867, letter to chairman of committee on appropriations, he, the said Scott, consented to unite with the said Black in performing part of the services and in making part of the compensation to Cochrane's estate for past services, in consideration that he should receive part of the 30 per cent. payable when the money is collected out of the claim.

"6. Therefore, it is now agreed that Scott shall advance \$75,000 to Cochrane's executor, by paying in cash \$25,000 and giving his notes payable in ninety days to J. S. Black, which the said J. S. Black may indorse to McPherson without recourse, Black not to be responsible for said notes in any event.

"7. Scott further agrees that he will use all proper and lawful diligence to promote the payment by the United States of the said claim, and do what is necessary and right to get the appropriation made by Congress for that purpose.

"8. On his part Black agrees to demand the money when it becomes payable under the contract to him, and to execute fully and faithfully his agreement with the Choctaws and with McPherson, so as to entitle him to receive the said money under the contract when the United States shall pay the same to the Choctaws or their authorized agents.

"9. When Black receives the money, or part thereof—that is to say, the money applicable to the 30 per cent. for Cochrane's compensation—he shall pay it as follows:

In the first place, \$75,000 shall be applied to reimburse Scott for his advance to McPherson, and after that all sums subsequently received shall be applied pro rata to satisfy the rights of the other parties; those rights are that McPherson shall receive \$75,000 more, Scott shall receive \$150,000, besides reimbursement of the \$75,000 advanced, and Black, for himself and others associated with him, shall retain the balance of what was secured to Cochrane by the agreement of 1855; in other words, the division shall be as follows: Scott, to reimburse his advances, shall be paid out of the first money received, \$75,000; and all sums afterward received shall be paid pro rata on the following, to wit: Scott, for his services and his risk on advances, \$150,000; McPherson, in further compensation for Cochrane's past services, \$75,000; Black for himself and other persons associated with him, for their services shall retain the balance.

"10. It is distinctly understood that what is here spoken of as money to be divided is the money which would have been due to Cochrane agreeably to the contract of 1855. [And that of the gross sum which Black may receive he is to distribute only 30 per cent. among the present contracting parties, paying to the Choctaws all of the other 70 per cent., unless the Choctaws shall receive their own part of it directly from the United States.]

"11. Scott is to have the option to lift his notes for the \$50,000 when he sees proper.

"We agree, each of us, severally, to the parts of the above contract which concern us. It is the final understanding of the subject, and merges all that has been previously said or done about the same matter.

"J. S. BLACK.

"JNO. D. MCPHERSON,

"*Executor of Jno. T. Cochrane, deceased.*

"THOMAS A. SCOTT,

"*Per R. D. Barclay, private Secretary.*

"Scott has given his check for \$25,000 and his notes at 90 days for \$50,000.

"J. S. BLACK."

The WITNESS. I state that that is the paper as agreed upon, and that that erasure (in brackets) was made before it was signed.

By Mr. INGALLS:

Q. Was that erasure made in your presence?—A. Yes, sir; the whole thing was done in my presence and before the signing. Here is also the original receipt from Mr. McPherson for the money, which reads as follows:

"Received, Washington, D. C., February 14, 1867, of Hon. J. S. Black, check of T. A. Scott, on the Girard Bank, for \$25,000, on account of payment for Cochrane's interest in the Choctaw net proceeds claim.

"JOHN D. MCPHERSON,

"*Executor of John T. Cochrane.*

The WITNESS. I have another receipt, which is as follows:

"Received, Washington, February 17, 1867, of Hon. J. S. Black, two notes of T. A. Scott, dated February 15, 1867, at ninety days, for \$25,000 each, in all \$50,000.

"JOHN D. MCPHERSON,

"*Executor of J. T. Cochrane.*"

[Indorsed upon the latter paper, in lead pencil, appears the following:]

"*Statement.*

"February 14, 1867, Scott paid \$25,000.

"February 15, 1867, Scott gave his two notes for \$25,000 each, ninety days, \$50,000.

"May 16, 1867, Lamon paid Scott on account of contract \$25,000.

"February 14, 1867, contract for \$225,000.

"June 3, 1867, contract to Lamon for \$250,000, aggregating \$475,000, this sum to be equally divided between Scott and Lamon, each entitled to \$237,500."

The WITNESS. Here is another paper. This is the contract of Judge Black with me. When I paid up my proportion of that \$75,000, then Mr. Scott wrote to me from Philadelphia to get an assignment from Judge Black for the \$275,000. Judge Black gave me there only \$250,000 of it, retaining for Black, Lamon & Co., \$25,000. This is the paper I have reference to (reading:)

"The Choctaw Nation of Indians is entitled by treaty to a large sum (nearly \$2,000,000) from the United States Treasury. Congress has not yet appropriated the

money to pay for it. Of this sum a Mr. Cochrane, of Washington City, was to have a certain percentage for services rendered by him to the nation, as per written agreement between him and the chiefs and delegates. He died last November, and at the request of his executor, and also by the request of the chief and delegates, I was substituted for him in the contract which the nation had with him. I consented to prosecute the claim, recover the money, and see that it was paid, so far as it was in my power to do so, and satisfy Cochrane's estate and family for the services rendered by him in his lifetime, in consideration that the remainder of the sum which would have been due to Cochrane if he had lived to collect the claim should be paid to me and my associates. Under these several agreements I have the legal right, with the consent of my partners and associates, to assign more than the sum of \$250,000 out of the fund which should come into my hands when the obligation of the United States created by the treaty shall be fulfilled by the payment of the claim. Being so authorized, I do hereby assign and make over to Ward H. Lamon the sum of \$250,000, to be paid to the said Ward H. Lamon whenever the said claim shall be fully paid; and after the first \$75,000 shall be paid on the contract with Cochrane, the balance of what is paid or applied to that contract shall be distributed pro rata between the said Ward H. Lamon and the other parties who are entitled to parts or portions thereof; and further, I promise that I will continue faithfully and diligently to prosecute the said claim and pay over the part hereby assigned to the said Ward H. Lamon, according to this agreement, as fast it comes to my actual possession. I am entitled by the contracts to receive the money from the United States directly, and expect to do so; but I cannot guarantee that I am now vested with a legal right to demand it at the Treasury, not only because there is as yet no appropriation, but for the further reason that any assignment or authorization for that purpose cannot be effectual until after a requisition upon the Treasury by the Secretary of the Interior. The contract, however, gives me the right in equity, and I have no reason to doubt that any proper and just act which may be necessary to carry out the contract will be done by the authorities of the Choctaw Nation at the proper time.

"Witness my hand at York, June 3, 1867.

"J. S. BLACK.

By Senator INGALLS:

Q. In whose handwriting is that original paper?—A. It is in his handwriting—Judge Black's handwriting.

Q. I observe that in the eighth, ninth, and tenth lines from the bottom of the first page there was a blank left in the original paper, and that the words "Ward H. Lamon" in the tenth line, "\$250,000" in the ninth line, and "Ward H. Lamon" in the eighth line appear in a different handwriting.—A. Yes, sir.

Q. By whom were those words written and when were they inserted?—A. I wrote to Judge Black, who was staying at York at that time for a considerable time, to write my assignment for \$275,000. He wrote it for \$250,000. I had been talking with him. I intended to raise some money on the contract, and had not told him who I wanted the assignment made in the name of. I did not know but what I would raise the \$75,000 upon a similar paper to that which was given to Mr. Scott, and Judge Black did not know, at the time he wrote that paper up there, whether I wanted it written in the name of somebody else or in the name of myself, and when he came on with the paper himself, he said that he had not filled up the amount because he thought that Mr. Scott and myself were getting the lion's share of this thing for the \$75,000 that we had paid, and that I must knock off a portion. We talked it over and I agreed to take it for \$25,000 less than the \$500,000, and he said, "Insert it there." That was done in our office, and he said to insert there \$250,000, and I did so, and he said, "Put it in your own name or write your own name in the proper places."

Q. That explanation is also applicable to the insertion of your name in the second line from the bottom of the first page?—A. Yes, sir; all the way through.

Q. And in the fourth line on the second page?—A. Yes, sir. Wherever there was a place for my name to be inserted I wrote it in the presence of Judge Black and at his request. The amounts in there I wrote at his suggestion and request, and they are for a less amount by \$25,000 than I was to have had by the original agreement.

Q. Have you any other original papers which you wish to submit?—A. I do not think there are any.

By Senator JONES:

Q. Judge Black signed this paper after these interlineations?—A. Yes, sir.

By Senator INGALLS:

Q. But I understood you to say that that paper was written at York?—A. Yes, sir, it was written at York and he came down with it himself.

Q. It is dated at York?—A. Yes, sir.

Q. As a matter of fact, it was not executed at York?—A. No, sir; it was executed here.

Q. Was it executed after he brought it down?—A. He signed it after he brought it down here.

Q. Why was not the change made so as to make it appear when that was done?—A. I did not think it was necessary.

Senator INGALLS. All that would have been necessary was to draw the pen through the word "York" and insert the word "Washington."

Senator JONES. It is written in the contract "Witness my hand at York, June 3, 1867," with these interlineations made June 30, 1867, the date hereof. Do you recollect what the date was?

The WITNESS. I do not recollect now what the date was. I presume the date was at the time of the writing.

Senator INGALLS. I think I would like to retain this paper—the original paper—for the inspection of the chairman of the sub-committee, who is absent this morning.

The WITNESS. I would prefer not to let the paper go out of my hands.

Senator INGALLS. It will be entirely safe.

The WITNESS. Very well, then; I will leave it with you.

Senator INGALLS. Have you any other original papers which you wish to submit?

The WITNESS. No, sir; I do not think I have any others.

By Senator INGALLS:

Q. When did Judge Black finally retire from the prosecution of this claim?—A. I cannot tell exactly the year now when his connection with the prosecution of the claim did cease, but it was after I went up to the State of West Virginia and had lived there a few years.

Q. At what place?—A. At Martinsburg. I ran for Congress there in 1876, and was defeated. I went up there, I think, in 1872. Judge Black met me here (I do not know what year it was), and I had not seen him for some considerable length of time. He met me in the rotunda up stairs here and told me that he was going to retire from the case; that he feared he was doing the Choctaws more harm than good on account of his politics; and the old man seemed to be very much out of humor. He said that it was a just claim, but that it was not possible to get any appropriation made for it; that he had become discouraged, and would retire from the case.

By Senator JONES:

Q. When was that?—A. I do not remember exactly when it was. "Now," he said, "you must look out for yourself in this matter."

By Senator INGALLS:

Q. You understood from him at that time that he had finally and definitely withdrawn from the case, did you?—

A. Yes sir. He had talked to Mr. Pitchlynn about it and told him that he believed he was in the way; and he said, "Well, if that be true, I want Mr. Scott taken care of."

Q. Who said that?

A. Judge Black told me, "I want Mr. Scott taken care of, and yourself, for this money that you have advanced, and," he says, "so far as I am concerned, my services can go for nothing." I have seen his son since my return from Colorado. His son was the "Company" in the firm of Black, Lamon & Company. He told me that his father had said that he wanted him to see that Mr. Scott was reimbursed. Mr. Scott had gone into the matter to some extent on his advice, after consultation with him, and he was very anxious that Mr. Scott should be paid, and said that would satisfy him.

Q. He said that his father had no other claim against this award to the Choctaw people than that which arose from his desire to have Mr. Scott reimbursed?—A. Yes, sir; and to have myself reimbursed, and to have Chauncey paid for his services.

Q. Did he say he wanted his son Chauncey paid for his services?—A. Yes, sir; he wanted him paid, too, for his services.

Q. What services did he render?—A. Everything that he could in the way of advancing it.

Q. But what did he do?—A. He contributed a great deal of literature on the subject of the Choctaw claims.

Q. What did Judge Black do during his lifetime in the prosecution of these claims?—A. There was not a session of Congress that he was not before the committees or visiting members here and urging an appropriation for the money.

Q. That is, what is ordinarily called "lobbying it through"?—A. Yes; you may call it that if you please. He was the attorney.

By Senator JONES:

Q. Did he submit any arguments or briefs in writing?—A. Yes, sir; a great many of them. You will find that there was not a session of Congress when he did not submit a brief and an argument.

By Senator INGALLS:

Q. What service did you render in connection with the prosecution of the claim?—

A. Every service that it was possible for me to render with the limited ability that I had. I had a good many friends in Congress at that time, and I would urge upon them, as well as I could, the propriety of making this appropriation. I wrote quite a number of articles on this subject and addresses to the different committees, and arguments. I contributed money in the first place for the expenses of a man to go to the Choctaw Nation to get the consent of certain parties down there, and I think there was some action of the Choctaws in council—I know there was—consenting to this appointment of Judge Black, or the substitution of Judge Black, and I think it cost me \$1,700.

Q. You contributed \$1,700?—A. Yes, sir.

Q. How was that expended?—A. Mr. Folsom wanted to send somebody down there—I think there were two or three persons who went down there—and I furnished the money through Mr. Pitchlynn.

By Senator JONES:

Q. Do you know who the persons were who were sent?—A. I do not know, but I think Luke Lea was one of them. He used to be Commissioner of Indian Affairs some years ago; he was a one-legged man.

Q. Is he living now?—A. I do not know.

By Senator INGALLS:

Q. When did your actual connection with this case terminate?—A. I do not think it has terminated yet.

Q. I mean your active participation in its management.—A. In 1879 Pitchlynn came to me and I wrote a letter for him to sign, addressed to the President, and I think one to the Secretary of the Interior, and a memorial for him to present to Congress (that was in 1878) asking that this case be submitted to the Court of Claims for adjudication. I had been urging for five or six years upon Mr. Pitchlynn and the other representatives, and to Mr. Scott and Judge Black also, that we would never get an appropriation for that money, in my opinion, the way Congress was doing, until there was a judicial investigation of the matter or the courts should take the responsibility of adjusting it. They opposed it until then; and before I went to Colorado I wrote out a petition, and I suppose if the petition to Congress is not in my handwriting that Mr. Pitchlynn must have it yet. But I saw by some publication of the Court of Claims, or by a brief or something, that about the same language, as near as I can recollect, was embodied in a memorial which he made to Congress here, and I think probably it is my paper. I went then to Colorado in 1879.

Q. And have remained there since?—A. Yes, sir; I have remained there since.

Q. And since that time you have had no active connection with the case?—A. Only this: I found that they had, in pursuance of my suggestion, I suppose, gotten an act of Congress passed to submit it to the Court of Claims. Then I wrote to Mr. John Selden, the lawyer here, to represent me in the Court of Claims, and told him that I would write to Judge Black upon the subject. When Mr. Selden went to examine into the matter, he found that Mr. Luce was representing the Indians. Mr. Pitchlynn had died in the mean time, I think, or at any rate Mr. Luce was representing them as far as they were concerned, and he said—I have his letter some place if I can find it—that he did not want to receive the trust himself; that Mr. Luce and a number of other attorneys had been employed, and that he did not think it was necessary for any further employment of counsel.

Q. As a matter of fact, you did not appear in the prosecution of that case?—A. No, sir.

Q. Nor in the prosecution of it before the Supreme Court?—A. No, sir.

Q. To revert now to the Scott transaction. I understand you to say that Mr. Cochrane died in destitute circumstance?—A. Yes, sir.

Q. And this arrangement with Scott was made for the purpose of raising the funds for the relief of his widow and children?—A. Yes, sir.

Q. It was a purely speculative transaction on the part of Scott?—A. Yes, sir.

Q. Was it the Mr. Scott who was at one time Assistant Secretary of War, and afterwards president of the Pennsylvania Railroad?—A. He was vice-president of the road.

Q. He was connected with the Pennsylvania Railroad?—A. Yes, sir; he is the same man.

Q. He is now dead?—A. Yes, sir.

Q. The money was advanced by Mr. Scott to whom—to whom was it paid directly?—A. To Mr. John D. McPherson.

Q. All of it?—A. Yes, sir; as the executor of Mr. Cochrane.

Q. Mr. Scott paid \$50,000 and you paid \$25,000?—A. Yes, sir; I paid that, however, to Mr. Scott himself.

Q. Before or after the \$75,000 had been paid to Mr. McPherson?—A. That was a portion of it. You see there were two notes given. Mr. Scott, instead of giving a

\$50,000 note at ninety days, was urging me to pay my \$25,000 that he and I had agreed upon, and now he said, "I will give my two notes for \$25,000 each and you must take care of one of them," which I did. And I will state that it was in this wise: He employed our firm for his railroad in a certain case that was then pending in the courts of Pennsylvania, and he paid \$10,000 in cash.

Q. To you?—A. Yes, sir; to Judge Black and myself. Judge Black said to me, "Now, Lamon, you do not want any money; I want this \$10,000, and you take the other \$15,000." When it was through he was to pay us \$25,000.

Q. As a fee?—A. Yes, sir; as a fee—\$10,000 as a retainer and \$15,000 at the end of the trial. He said, "You take the \$15,000," while Scott said, "That will apply upon Lamon's Cherokee matter, and I will take a voucher for the payment of it now," and we gave him a voucher and I paid him \$10,000 besides that in money—I paid it to Scott.

Q. You paid, then, \$25,000 of the advance to the Cochrane estate by a \$15,000 fee from the Pennsylvania Railroad Company, and \$10,000 that you say you raised in cash?—A. Yes, sir.

Q. Have you been reimbursed, or has the estate of Scott been reimbursed in any way for any portion of that money advanced?—A. Not a dollar.

Q. Who represents the Scott estate?—A. I think his son James does.

Q. Have you seen him lately in connection with this business?—A. No, sir.

Q. Have you heard from him?—A. Yes; I received this letter from him. Shall I read it?

Senator INGALLS. Yes, we should like to hear it.

The witness read as follows:

"267 SOUTH FOURTH STREET, PHILADELPHIA, December 16, 1886.

"SIR: In the year 1883 you wrote to me in regard to an interest of my father's estate in the Choctaw claim; that you had in your possession Judge Black's and the other papers relating to the same. All of the papers on this subject have been filed away in one of the trust companies here, along with a mass of other details not in actual use in this office. You would very much oblige me if you would send me a single draft of Judge Black's contract with Mr. McPherson, and my father's agreement with Black. I do this without hesitation, as Mr. C. F. Black has written me that you can give me some information on the subject.

"Yours, truly,

"JAMES P SCOTT."

The WITNESS. He has nothing but copies if he has anything. I do not know that Mr. Scott, his father, had even the copies.

By Senator INGALLS:

Q. Do you know Henry E. McKee?—A. Yes, sir; very well.

Q. Do you know anything about his relations with the Choctaws?—A. No, sir; only that he seemed to be the trusted agent or friend of theirs, at least Mr. Pitchlynn seemed to regard him as such while he was living. By the way let me further state, Mr. Chairman, that when I first went to Mr. Cochrane, through the invitation of Judge Rose and the invitation of Mr. Cochrane himself, when he was on his death-bed, Mr. Pitchlynn came to me and urged me to become the attorney and to raise the money for Cochrane's estate. He thought a great deal of Cochrane, and thought that he had done an immense service to his people, and he urged me to take hold of it and raise this money for him.

Q. Do you know of your own knowledge who, after Judge Black retired from the case and you went to Colorado, took charge of the claim of the Choctaws?—A. I know no further than that Mr. Pitchlynn was here then; it was before he wore himself out in the case and died, and he had charge more than anyone else at that time. I do not know what Judge Black did when he quit, whether he gave any paper to anybody, or whether Mr. Pitchlynn or anyone else has a paper from him or any release for his services. All I know is that Mr. Chauncey Black, who was a third partner of our firm, claims his right for services in the case as one of the firm of Black, Lamon & Co., and we have talked the matter over.

Q. Is that part of the fee that you charged?—A. Well, this is an assignment of an interest for a consideration—this paper here.

Q. And in addition to the amount which you think you would be entitled to under that you have an additional claim for professional services?—A. Yes, sir; I have a claim in addition.

Q. Amounting to what?—A. Whatever there is after all the necessary expenses are paid; whatever there is due of the 30 per cent. for which Judge Black had the contract.

Q. Although he abandoned it?—A. Well, he certainly is entitled to be paid for services rendered up to the time that he left the case. It was abandoned, however, with the consent of Mr. Pitchlynn, if there was an abandonment.

Q. Go on and state your additional interest?—A. I am entitled, then, to one-third of what is due, after the payment of all proper expenses, of the 30 per cent. of this claim.

By Senator JONES:

Q. What do you mean by "expenses"?—A. Anything that we (or Judge Black) have incurred in the way of expenses. For instance, if he has made any promise to anybody as an attorney, that if they would do thus and so he would pay them so much out of the 30 per cent.

Q. I think I understand you; that you regard as legitimate expenses only those that were incurred by your firm?—A. Yes sir; so far as the 30 per cent. is concerned; and so far as any other expenses are concerned the Indians will look after them themselves.

By Senator INGALLS:

Q. Let me understand you. Do you claim that Judge Black's contract for per cent. covers the judgment that was rendered by the Supreme Court of the United States?—A. Yes, sir.

Q. And that although he did not prosecute it in the Court of Claims nor before the Supreme Court; that he is entitled to 30 per cent. of that judgment?—A. Yes, sir; I think that he had a vested interest in the payment of this money, in procuring it to be paid, by the consent of the Choctaw people, to relieve and pay off an indebtedness of theirs; that he had a vested right in that 30 per cent., and that now these parties, who have been employed since then to prosecute or do the work that Judge Black should have done, should be paid out of that 30 per cent.; that we should pay them out of that 30 per cent. their fees. But so far as the Indians are concerned, they say, as I understand from their representative here, that they desire to carry out the contract made with Cochrane and Black in good faith and they do not want to go back upon it. They are willing that the 30 per cent. shall be paid, but say that we must pay out of that 30 per cent. all the expenses incident to the final work of the obtaining of this judgment.

Q. Did not Cochrane have an agreement for 30 per cent.?—A. Yes sir.

Q. Why is not his estate entitled to stand first in priority?—A. It is; but he made an assignment of that to us for a valuable consideration; we have paid for that. Cochrane's estate is entitled to \$75,000 more than we have promised to pay him when we get the money—the 30 per cent. he was originally entitled to. We have paid him \$75,000, and we owe him \$75,000 more that must come to him. Then the balance of that is to pay off Scott and myself, to reimburse us, and then to pay off the balance of the attorneys who have been engaged in the prosecution of this case before the Court of Claims and the Supreme Court. All this will come out of this 30 per cent., as we claim is right and proper.

By Senator JONES:

Q. I understood you to say, a while ago, that what you considered legitimate expenses—the employment of counsel, &c.—referred to counsel employed by the direction of the firm of Black, Lamon & Co.—A. No, sir; I say that if Judge Black—I do not know that he has—but if Judge Black has given an employment to any attorney, or made any promises to give any, or has given his obligation for it in writing, why that is an obligation that must be observed by us in the disposition of the money.

Q. But otherwise it is not?—A. Otherwise it is not.

Q. In other words, you do not recognize any obligation on your part to pay for any services of attorneys that the firm of Black, Lamon & Co. have not employed in writing?—A. No, sir; except those who were employed after my absence and Judge Black's withdrawal from the case, if he did withdraw from it.

Q. Employed by whom?—A. They were employed by the representatives who were here, I think, of the Indian people, but Mr. Luce was the principal party.

Q. If, since Judge Black's termination of his connection with this case that you speak of, and the date of which you could not fix—if, since that, Pitchlynn and the other representatives of the Choctaws have made contracts with attorneys, you regard them as legitimate and as binding?—A. Yes, sir; as being entitled to be paid out of that 30 per cent. to whatever extent they may have gone; that is, to whatever extent is legally their due; that comes from our fee.

Q. Suppose they contracted to give another party 30 per cent.?—A. We would then contest that right.

Q. But you recognize their right, I understand, to make some contract with attorneys in consideration of the fact that you gentlemen had quit?—A. Yes, sir.

Q. To what extent do you recognize that; to the amount of the whole 30 per cent. or half of it, or what?—A. No, sir; they certainly could not expect to go into a case and do nothing but argue it before the Court of Claims and then go to the Supreme Court and get a judgment there, and get 30 per cent. of a great claim like that.

Q. But I am talking about what you regard as the powers and rights of the Choctaw delegates as respects this matter. I understand you to say that you think they would have a legitimate right to go on and employ counsel to prosecute the case after you had withdrawn from it, and that the counsel they employed should be paid out of the 30 per cent. agreed to be paid to attorneys in the first place?—A. Yes, sir.

Q. Do you regard these contracts as absolute and unquestioned, or do you think there should be some limit beyond which they could not pass?—A. The contract with us was absolute and vested us with certain rights.

By Senator INGALLS:

Q. Even though you did abandon it?—A. I never did abandon it.

Q. But I say "if" you did. You say you have a vested right, and you had a right to go off and leave them, and still that right in your contract remains?—A. Yes, sir; to the extent, certainly, of the services we had performed.

Q. Of course that is one aspect of the case. But I understand you to say now that notwithstanding the fact that Judge Black voluntarily and absolutely retired from the case?—

A. I do not know that he did.

Q. Wait a moment; you said that when he met you in the rotunda of the Capitol he told you that he had abandoned it, and notwithstanding the fact that you went to Colorado in 1879 and have remained there ever since, you still claim that nevertheless (the Choctaws employing other counsel, and though they may have employed them to conduct this case to a successful issue) your contract vested in you the absolute right to this 30 per cent. no matter what you did and no matter what they did. Is that your understanding of it?—A. Yes sir. I think that inasmuch as the very act that submitted it to the consideration and adjudication of the court was done by me in pursuance of that contract, and that afterwards I employed counsel to go in there and represent Black, Lamon & Co., and they found that they had employed other counsel, my counsel then declining to go into it, and that the interest of the Choctaw Nation did not suffer at all, I now claim that we have a right to our 30 per cent. of that judgment, and that it is our duty to pay any attorneys that they had to employ or did employ and pay them a reasonable fee out of that 30 per cent.

Q. The amount of the fee to be fixed by our own idea of what is reasonable?—A. No; to allow anybody to fix it, the court or the Secretary of the Interior.

By Senator JONES:

Q. I do not get exactly the idea of the relation of the parties that you have about this matter. I would like to get it more clearly fixed in my mind. As I understand, you say that you think Pitchlynn and these people had a right during the last few years to employ counsel and that they should be paid out of this 30 per cent.—A. Yes, they had a right to employ counsel at any time they chose, but I say it is our duty to pay any reasonable fee to the counsel where the counsel have performed these services.

By Senator INGALLS:

Q. Do you mean counsel that you did not employ yourself?

Senator JONES. It is a mere *quantum meruit* that they have a right to recover on a contract with the attorneys or the Choctaws.

The WITNESS. No, sir; the Choctaws were powerless to make a contract so far as the 30 per cent. was concerned.

Q. I understood you to say a moment ago that you thought any contract they would make would be legitimate. But now you think they had no right to make any contract at all in regard to that 30 per cent.?—A. They had a right to make any contract they chose, but I say, equitably, any contract they did make that was reasonable to other attorneys for services to finish up the business that we had commenced, should be paid out of the 30 per cent. because we have obligated ourselves that no attorneys' fees shall be chargeable to the Choctaws other than this 30 per cent. That is the fund set apart by the Nation in their council.

By Senator JONES:

Q. The point I wanted was not to discuss the equities of the case but to determine what the equitable rights of the Choctaw Nation are with regard to making contracts with attorneys subsequent to the time when you and Judge Black abandoned the case.—A. They had a right to make any contract they chose so far as they were represented. So far as this 30 per cent. is concerned they had no authority whatever.

Q. And they could only pay it out of the balance of 70 per cent.?—A. Yes, sir.

Q. They could not make a valid contract with attorneys that should be paid out of the 30 per cent.; you would not admit or recognize that as an equitable claim, but consider they had no legal right to do it.—A. No, sir; they had no legal right to do it. But we were bound in equity to pay whatever was necessary for whatever was done by others if we did not do it ourselves.

By Senator INGALLS:

Q. Did you employ anybody other than those you have named after 1879? You wrote to Mr. Selden, you say, and he did not do anything?—A. Yes, sir; and two years or more ago I employed Mr. Ingersoll. I did not expect to stay in Illinois, but I was taken down there with rheumatic gout, and I became so disabled that finally I had to have one of my feet amputated, and for two years I went on crutches, and my physicians thought I had better remain in Colorado than to come East, and I did so.

Q. What did you employ counsel for?—A. I employed counsel to look into the matter and into my interests generally; to examine into the Court of Claims business, and to do whatever was necessary.

Q. To protect your interests?—A. Yes, sir. Mr. Selden, to whom I wrote, found that his services were not needed, that they had able counsel there, and I do not think he did anything. He is here, and I think will ask you to allow him to come before the committee and make a statement.

Q. As your attorney?—A. Yes, sir.

Q. What did you agree to pay him?—A. I have not agreed to pay him at all. He has been a friend of mine from his boyhood.

Q. He did not appear then as your attorney, but as your friend?—A. He appears as my attorney too, and I expect to pay him, but so far as this was concerned I have no bargain with him.

Q. You expect to pay him if you get anything out of this claim, but in no other way?—A. No, sir.

Q. His fee is only contingent?—A. Oh, no; I expect to pay him for his services as a gentleman would pay an attorney under any circumstances.

Q. For representing your interest in this claim?—A. Yes, sir; and I expected him to represent the Choctaws before the Court of Claims, but he said it was unnecessary for him to do so.

Q. So that, as a matter of fact, he rendered no service?—A. No, sir.

By Senator JONES:

Q. You do not remember about what time it was that Judge Black made the statement to you in the rotunda about withdrawing from the case—about what year?—A. It seems to me it was about the latter part of 1879, or in the year 1879; I do not know which—1879 probably.

Q. Do you think from 1872 to 1879 Judge Black rendered any service in this case at all?—A. I think he did. I know that he attended every session of Congress.

Q. Did you during those years?—A. Yes, sir; I was here in this city during the whole time that Congress was in session.

Q. I understand that you filed papers, arguments, &c., with the committees. Was that done during this period from 1872 to 1879?—A. Yes, sir; I wrote a great deal. I wrote most of the papers that Mr. Pitchlynn filed.

Q. Could you furnish the committee with any statement of the work that was done by you and Judge Black, or both of you, from 1872 to 1879?—A. It does not occur to me just at this time, but I will look it up.

By Senator INGALLS:

Q. Did you keep any book account with the Choctaw Nation?—A. No, sir; not at all.

Q. Did you ever make any charges against them at all?—A. No, sir.

Q. Did you keep any memoranda of services rendered to them?—A. No, sir.

Q. None whatever?—A. There were expenditures, as a matter of course, in looking around for a thing of that kind—incidental expenditures.

Q. What kind of expenditures?—A. Hack hire and various other expenses of that kind.

Q. You made no memoranda of expenses of that kind?—A. No, sir; but I expended the money all the same.

By Senator JONES:

Q. Were you representing other claims of that kind?—A. This was the principal claim that I had.

Q. Did you have others in Congress during that time?—A. I do not know now that I did—yes, there were some things about appropriations in other matters that I was looking after.

Q. You did not devote your undivided time and attention to this matter?—A. Well, so far as the undivided time was concerned that was necessary; it was all devoted.

By Senator INGALLS:

Q. Did you make the contract for the payment of \$150,000 to Cochrane with him during his lifetime or with his representative after his decease?—A. With Cochrane himself at the suggestion of Mr. Pitchlynn and Judge Rose; they got me into it.

Q. That was agreed upon, as I understand you, as between all the parties, as the gross sum due Cochrane for what services he had rendered up to the time of his death?—A. How is that?

Q. The sum of \$150,000 was agreed upon as a gross sum for the amount due to Cochrane for all services he had rendered the Choctaw Nation?—A. Yes, sir, and in consideration of his appointing Judge Black in his place, with the consent that Judge Black should be appointed.

Q. Do you mean to say that Judge Black stipulated that before this \$150,000 should be paid he should be appointed attorney to succeed Cochrane?—A. I made the contract with Cochrane himself in this, that I would raise him \$150,000 in consideration of his having Judge Black placed in his position as attorney, and with the assignment of all of his right, title, and interest in his claim upon the Choctaw Nation for past services.

Q. That represents, then, the entire interest of the Cochrane estate in the Choctaw claim?—A. Yes, sir.

Q. One hundred and fifty thousand dollars does?—A. Yes, sir.

Q. And part of the consideration of that was the appointment of Judge Black as his representative?—A. Yes, sir.

Q. Do you know about what the value of that part of the consideration was estimated to be?—A. Well, we were putting in our services, or Black was putting in his services, on a contingency entirely, and we put in our money on a contingency, and we expected large returns for the money. It was a part of the consideration that this money be raised in order that Judge Black should be appointed there. That satisfied Cochrane and satisfied the Indian representatives. They wanted Cochrane paid and his family put in a position so that they would not come to want, and he had nothing else. He spent his whole life from the time he was first employed principally in this matter. He got this treaty of 1866 made and he got the award made. You will notice that the award that was made by the Secretary of the Interior is identical in amount with that which the Supreme Court of the United States has given a judgment for or directed the Court of Claims to enter a judgment for—\$2,981,000 and a fraction, and then the Senate afterwards, you recollect, cut it down to \$600,000, and that is where Judge Black in one of these papers says that it was cut down about two million dollars. Then there was \$500,000 appropriated after that, making \$1,100,000.

Q. And you negotiated with Cochrane that he should relinquish his rights under this contract for 30 per cent., for \$150,000?—A. Yes, sir.

Q. And that, as a part of the consideration, Judge Black should be employed with yourself as his successors?—A. I had Judge Black's name put into the contract, but it was understood that I was to be a partner of Judge Black's, and that I was to render my services also.

Q. Do you know when Henry E. McKee began his active connection with the prosecution of this claim?—No, sir; I do not.

Q. You say you were actively employed in its prosecution from 1872 to 1879, presenting papers and writing briefs and arguments?—A. Yes, sir; and from the latter part of 1866, when this contract was made, or 1867 and along there, I was looking after this thing continuously up to the time I left here.

Q. Up to 1879?—A. Yes, sir; up to 1879.

Q. And during that time you say you had no knowledge whatever of the connection of Henry E. McKee with the prosecution of the claim?—A. I knew that Mr. McKee was a trusted agent of the Choctaw people.

Q. Was he an agent of the Choctaw people?—A. He was an agent or attorney in some way or other, and was recognized by Pitchlynn. I had often seen him with Pitchlynn, but I was not thrown in with him in the business here at all.

Q. And you claim that from 1866 or 1867 down to 1879 you were the sole representative and attorney and agent of the Choctaws under this assignment from Cochrane?—A. Yes, sir; Black, Lamson & Co. were.

Q. I understand. But Black had retired, and was doing nothing.—A. I do not know that.

Q. I understand you to say that during all that interval you had no knowledge whatever of the connection of McKee with this claim; that you did not authorize his employment, and had no relation with him whatever.—A. I had no relation with McKee except to consult him once in a while. I did not know anything about his fees at all.

Q. Did you know that he was employed by the Choctaw Nation as their agent and representative?—A. No, sir.

Q. Do you believe that he was so employed?—A. I think he represented them in some way or other, I do not know how. I do not know what his consideration was, or whether he was employed by the delegates and paid out of their own pockets, or how. But certainly he was not employed—

Q. With your consent?—A. With our consent or by any promise on our side authorized to anybody to pay him, because I am satisfied if Judge Black had ever done

that he would have let me know it, because I was more interested in the case personally than Judge Black.

Q. Have you any other evidence of your employment by the Choctaw people or by Pitchlynn and Folsom, their representatives, than you have presented to the committee?—A. I do not know that I have.

Q. Have you any recognition in writing from the Choctaw representatives of your employment as their attorney?—A. No, I do not know that I have. I probably have the letters of Pitchlynn.

Q. Will you produce them?—A. I do not know whether I have them or not. I say I *may* have them. I will look when I go down to my room.

By Senator JONES:

Q. I understand you stated a while ago that you had no further information or knowledge of McKee's connection with this case than knowing generally that he was a trusted friend of the Choctaws and seeing him talking with Pitchlynn occasionally.—A. Yes, sir.

Q. That is all the knowledge you have on that subject?—A. That is all.

Q. There were no other persons connected with this case that you know of except your firm?—A. Why, sir, in 1879 and before, the woods were full of them. Nearly everybody you would meet had something to say about the Choctaw claims. About 1879, before I left here, Pitchlynn was getting old and was a little feeble, and first one and then another would come and undertake to talk to him about the Choctaw Indian claims, and I found that the members, whenever the case came up for an appropriation, got out of temper with being annoyed by every Tom, Dick, and Harry representing the Choctaw claim until it became odious to them. I was referred to personally by one of the members of Congress as one of the "crows," I think, or something.

By Senator INGALLS:

Q. Do you know General Denver?—A. Yes, sir.

Q. What connection did he have with this case?—A. I do not think he has any, so far as I know.

Q. You never authorized his having any connection with it?—A. No, sir.

Q. Did you know Mr. Luce?—A. No, sir; I never saw him before this morning.

Q. What connection did he have with the claim?—A. I do not know how he was employed. I just heard that he was a man who was regarded with great favor by the Indians.

Q. Then, if General Denver, or Mr. Luce, or Mr. McKee ever rendered the Choctaws any service in connection with this matter, it has been without your procurement, knowledge, or consent?—A. Yes, sir.

Q. And their authority is not and never has been recognized by you?—A. No, not as an employé of ours or an authorized employé.

Q. And yet you claim to be the sole representative of the Choctaws in the prosecution of this judgment and the disbursement of the 30 per cent.?—A. I do not know whether it is as the sole representative.

Q. Who else did you recognize?—A. We recognized nobody. We stand by our contract with them.

Q. That is exactly what I say. You claim that under your contract with Judge Black you are the sole representative of the Choctaw Nation in the prosecution of this claim, and are entitled to 30 per cent. of the entire judgment, amounting to about \$900,000.—A. Yes, sir.

Q. And that you are charged only with the remuneration of those persons who rendered service under contract with you?—A. Yes, sir.

By Senator JONES:

Q. I believe you said there has been \$500,000 paid on this matter?—A. There was \$250,000 paid in money, and \$250,000 in bonds was deposited, but never delivered.

Q. Of that \$500,000, then, there has been only \$250,000 paid?—A. Yes, sir; and that was taken into consideration when this judgment was rendered.

By Senator INGALLS:

Q. How much did you get out of that?—A. Not a cent.

Q. How much did anybody get out of it?—A. I do not know that anybody got anything out of the \$250,000.

Q. Who got the money?—A. That was appropriated during Mr. Cochrane's life.

Q. Did he receive anything out of it?—A. I do not think he did. He told me that he never had received any, and had paid out a large amount of money himself.

Q. He allowed that \$250,000 to be paid over to the Choctaw people without retaining his 30 per cent.?—A. I do not know about it; it would be only hearsay.

Q. Did you have anything to do with the employment of Shellabarger & Wilson in the prosecution of this case in the Supreme Court?—A. No, sir; but I expect their service is a legitimate charge, or would be a legitimate charge, out of the 30 per cent.

Q. To what extent?—A. To a reasonable extent.

Q. What would you say was reasonable?—A. I should think to a firm like that \$50,000 would be a considerable fee.

Q. Do you think it would be an excessive fee?—A. No, sir. I say it would be a very large fee. In a case of that sort I think probably the attorneys would say that it was proper.

Q. You would be willing to have them allowed that I suppose?—A. Yes, sir; and I think Mr. Weed should have an allowance.

Q. Has he done something towards the prosecution of the claim?—A. Mr. Weed, I understand, did the principal work.

Q. That is, for Shellabarger & Wilson?—A. Yes sir; he did it for them and others.

Q. Are they to pay him?—A. No, sir; I think he is an independent attorney.

Q. How much would you be willing to have him paid?—A. I think he ought to be well paid. He did, I think, as much service as the other parties.

Q. And yet you do not know what anybody did according to your own statement.—A. No sir, but from what I can learn.

Q. How about Judge Cuppy?—A. I do not know anything about the Judge's capacity as a lawyer as I do about Mr. Weed's. I know Mr. Weed to be a good lawyer and that Shellabarger & Wilson are good lawyers.

Q. What should you think would be a fair compensation for Judge Cuppy?—A. I would not like to say.

Q. Why did you mention \$50,000 for Shellabarger & Wilson; how does that come into your mind?—A. I do not know this to be a fact, but I have learned and been told that Messrs. Shellabarger, Luce, and Wilson went before the Secretary of the Interior, who is regarded, I believe, as a kind of guardian to the Indians, and made some kind of contract with him, and it was agreed by them, as I understand (now this is only hearsay testimony), that 5 per cent. of whatever might be recovered, or a sum not to exceed \$100,000, should be allowed as attorney's fees. Understand, this is merely hearsay.

Q. You say that contract was made with whom?—A. Either with Luce or with Shellabarger & Wilson, I do not know.

By Senator JONES:

Q. Who made the contract? A. The Secretary of the Interior is said to be the party. I merely give this as a rumor.

By Senator INGALLS:

Q. It is something you do not approve yourself; you did not authorize it?—A. No, sir; I did not authorize it, but I am willing so far as I have the power to do so to pay these attorneys liberally out of the 30 per cent.

Q. Do you know anything about General Pike's connection with the business?—A. Nothing further than what we see in this contract with Cochrane, where a contract with him had been abrogated by the Indians and Cochrane substituted in his place.

Q. Do you recognize any outstanding claim of General Pike against the Choctaws?—A. I do not know that he has any; I do not know anything about his claim.

By Senator JONES:

Q. Do you think the Indians had the right after they made the contract with General Pike to abrogate it and substitute another man for him without his consent?—A. If he merely was employed as an attorney. If he was employed as an attorney coupled with an interest and that was a vested interest, if there had been any consideration moving other than the mere employment, then they could not have abrogated the contract. But if it was a mere employment as an attorney uncoupled with any vested interest or consideration other than that, they had a right to employ anybody else whenever they chose.

Q. And terminate the contract with General Pike, and pay him for what he had done?—A. Yes, sir; I think so. Here is a letter from Mr. Browning, who was Secretary of the Department of the Interior. You asked me if I had any other papers from the Choctaw Indians or their agents recognizing me as attorney. I find this letter on the subject.

The witness read as follows:

“DEPARTMENT OF THE INTERIOR,

“Washington, D. C., February 5, 1867.

“SIR: Agreeably to your oral request made to this Department to-day, I transmit herewith a copy of the communication addressed to the Hon. Thaddeus Stevens of this date in relation to the claim of the Choctaw Nation of Indians against the United States Government by treaty stipulations.

“Very respectfully, your obedient servant,

“O. H. BROWNING,

“Secretary.”

Senator INGALLS. I believe that is all for the present, Mr. Lamon.

ADDENDA.

CHAHTA TAMAHA, C. N., November 16, 1867.

SIR: Your opinion is requested to be given in regard to the bill authorizing the attorney-general to investigate the "claims of such delegates as well as the amount that may be due their attorneys for fees under certain contracts to have been made with John T. Cochrane, dated February 13, 1855," &c., whenever an appropriation shall be made by Congress.

Now, can any obstacle be made by legislative act to "delay or evade" the payment of 30 per cent. promised to John T. Cochrane, by due course of investigation intrusted to the attorney-general?

Is not the estate of John T. Cochrane entitled to receive 30 per cent. of whatever amount is recovered subject only to the appropriation of general council?

All of which is respectfully submitted.

ALLEN WRIGHT,
Principal Chief Choctaw Nation.

Hon. SAMSON FOLSOM,
Attorney-General.

OFFICE NATIONAL ATTORNEY,
Chahtah Tama Ha, Choctaw Nation, November 16, 1867.

SIR: Your note of this date requesting my "opinion in regard to the bill authorizing the Attorney-General to investigate" the claims of such delegates as well as the amount that may be due their attorneys for fees under certain contracts, &c., "and as to whether any obstacle" can be made by legislative act to "delay or evade" the payment of 30 per cent. promised to John T. Cochrane by due course of investigation intrusted to the Attorney-General, "and as to whether the estate of John T. Cochrane is entitled to receive 30 per cent. of whatever amount is recovered, subject only to the appropriation of general council."

My understanding of your wish from the substance of the question you present for my opinion is, in substance, that you wish to be informed as to whether the bill just passed by both houses of the general council, and presented to you for your approval, the second section of which provides, in substance, "that whenever Congress shall make an appropriation to pay the nation the amount or any part thereof due by virtue of the Senate award, for the net proceeds of land of the nation, sold by the United States, the delegation charged with the prosecution of the demand on behalf of the nation shall at once notify the national attorney of the fact of such appropriation having been made, whose duty it is made to investigate the claims of such delegates and their attorneys under a certain contract said to have been made with John T. Cochrane under date of February 13, 1855, and report the amount he may find to be due to the delegates and their attorneys to the principal chief of the nation, who shall then convene the general council for the purpose of appropriating what he may find and report to be due, &c.

Upon examination of the contract with John T. Cochrane referred to, I find it contains the following stipulation among others: "There shall be promptly and faithfully paid to said party of the second part (naming Mr. Cochrane) the amount of 30 per centum of every and all such sum or sums of money payable to the said party of the first part, his heirs or assigns, so soon as the same *shall be paid over by the United States to the said Choctaw Nation or its legally authorized representatives* without any evasion or delay."

Taking the law and this provision of the contract together, I understand the pith of your inquiries to be whether such law does not in a degree violate the obligation of the contract in this behalf, and thereby *impair it* in the constitutional sense.

Upon reflection and examination of the whole question, I am very clear in the opinion that it does not. The contract, I find, is between the delegates and John T. Cochrane, and the obligation of it is that the delegates will pay Cochrane 30 per centum of so much as they may receive from the nation for their services; to this they pledge the faith of the nation.

To understand the foundation of the contract we must keep in mind that by the law appointing the delegation who contracted with John T. Cochrane they are entitled to receive 50 per centum of so much as they may recover from the United States for the nation, 20 per cent. of which is allowed them for their own services, and 30 to be expended in the employment of attorneys, if necessary; and out of this they agree to pay Cochrane his fees according to the terms of the contract. They have pledged the faith of the nation to their own undertaking.

When the nation recognizes its obligation under such contract, to see Cochrane's fees or the fees of any other attorney whom the delegation may employ paid, it is but proper that she should first ascertain how much is to be paid and to whom.

This I take to be the object and intention of the law now before you, and it strikes me as manifestly proper and just to the nation, as well as to all parties concerned.

The constitution of the Choctaw Nation requires that no money shall be drawn from the Treasury, except by appropriation of the general council, and twelfth article of the treaty of 22d June, 1855, providing for the payment of this "net-proceeds claim" provides that the money when appropriated shall be drawn upon requisition of the nation, &c.

Conceding the question, then, that when the appropriation is made to pay the "net-proceeds" claim, the nation is by law required to make a requisition for it, and then appropriate so much of it as may be necessary to pay off and discharge what she may owe the delegation, and each of them, and the attorneys with whom they may have contracted and pledged the faith of the nation for their fees, the question then presents itself: How is the nation to ascertain these facts, so that she may legislate intelligently, and make appropriations with justice to herself and all parties? The present council, in the law referred to, have, it seems to me, adopted a mode to ascertain these facts. As to the propriety or policy of placing the investigation of the matter in the hands of the national attorney, it does not affect the constitutionality of the law. The general council have, I am of the opinion, full power to exercise their discretion in this behalf.

As to the second inquiry in your note, as to whether "the estate of John T. Cochrane is not entitled to receive 30 per cent. out of whatever is recovered, subject only to the appropriation of the general council," my opinion is that inasmuch as it is known to the nation that Mr. John T. Cochrane is deceased, and that the services—a part at least that were to have been rendered by him—have necessarily to be rendered by some one else, it is not improper that the nation should have some voice or authority in securing the compensation of such other attorney or attorneys.

Conceding the faith of the nation to be thereto pledged by the delegates, who, it seems from information in this office, have assented to the substitution of Hon. J. S. Black in the place of Mr. Cochrane.

The nation might, it is true, disregard every one but the legal representatives of Mr. Cochrane under his *will*, and appropriate so much as was found to be due Cochrane by the terms of the contract referred to; but still the amount should first be ascertained.

Upon the whole, I regard the law, to which you call my attention in your note, a politic one. It provides for an investigation of the amount due certain parties under a certain contract by the law officer of the National Government, and for the convening of the general council in extra session, to make appropriation to pay what may be found due; and, to my mind, instead of placing an obstacle in the way of the fulfillment of the contract with Cochrane of February 13, 1855, it tends to bind the nation more fully to the fulfillment of the obligation therein assumed by the delegation, and to which they pledged the faith of the nation, whether with or without authority. And instead of tending in any degree to "evade or delay" the performance of the conditions, it tends greatly to expedite and facilitate such performance on the part of the Choctaw Nation with honor to herself and justice to all parties who may be interested in its provisions.

Very respectfully submitted.

SAMSON FOLSOM,
National Attorney.

His excellency, principal chief of the Choctaw Nation, ALLEN WRIGHT.

Colonel LAMON:

The refusal of the Secretary of the Interior to certify a copy of his report is based upon a rule of that Department, and of course is right enough; but you know whence you got the copy in your possession, and your affidavit, if not your word, ought to be satisfactory.

The authority of the delegates will be found in the printed acts of the council.

The assignment to me carried the interest I claim, but from professional delicacy I refused to accept it or take the case without being requested by the delegation. I regard the written ratification of Pitchlynn and Folsom for themselves and as attorneys of the two other delegates as being amply sufficient.

My authority to receive the money is explained in the assignment I herewith hand you.

The purchasers from you under the assignment I make will not be charged for any services of mine in prosecuting the claim.

Yours, truly,

J. S. BLACK.

JUNE 3, 1867.

P. S.—There is already assigned a portion of what is coming under Cochrane's contract; \$75,000 of it is entitled to precedence in payment. In case of partial appropri-

ation, and consequently a partial payment upon the Cochrane contract, this sum or \$75,000 must be satisfied first, after that the purchasers to whom you sell will be paid pro rata with the other holders.

J. S. BLACK.

CHOCTAW CLAIM.

I have signed the agreement between us as drawn up by you. When that agreement is ratified and approved by the authorities of the Choctaw Nation I shall advise the gentleman for whom I am acting to pay you in advance \$75,000, and to pay me \$75,000 more for your use, which latter sum will be invested and the interest thereon paid to you until it be ascertained whether the claim of the Choctaws can be recovered or not. If the money be received which the Indians have stipulated to pay Cochrane in the event of his success I will hand you the principal, \$75,000 of the sum to be invested. But if it shall appear after a fair and reasonable effort that the money payable to Cochrane (30 per cent.) cannot be obtained, either because the United States will not pay the claim of the Choctaws, or because the Indians refuse to allow Cochrane's claim against them, the \$75,000 are not to be paid to you. I will in that event return the money or securities for it to the party who advances it, and the payment of interest to you will cease. It must be distinctly understood that you guarantee the assent of the Indians to my substitution not only now but hereafter, that is to say that they will give their assent and not revoke it. If I am prevented from recovering the money which will be due on the contract (the 30 per cent.) after settlement or adjustment, the payment of the Indian claim by the United States in consequence of any interference or protest, or dissent on the part of the Indians, I will not pay you the additional \$75,000. What I now propose is subject to the approval of the party who advances the money, as well as to the ratification of our agreement by the chiefs and delegates of the Choctaw Nation. It is right I should add that the payment of interest on \$75,000 pending the affair is a feature which my client has not authorized or been as yet consulted about. When I say you are to "guarantee" the payment of the compensation I do not mean that you shall lose the whole \$75,000 if any part of the compensation fails to be recovered, but that you shall lose pro rata as much as other parties in interest.

J. S. BLACK.

J. D. MCPHERSON,
Executor J. T. Cochrane, deceased.

TESTIMONY OF ALBERT PIKE.

General ALBERT PIKE was then duly sworn.

By Senator INGALLS:

Question. You are residing now in this city, I believe?—Answer. Yes, sir; I have been here a good many years.

Q. Will you please state, in your own way, and as succinctly as you can, your knowledge of and connection with the prosecution of what is known as the Choctaw claim against the United States Government?—A. Well, to do that I shall have to begin a little ways back in regard to another matter, but it will only take a few lines, as it is connected with this subject. In 1852 I was practicing law in Little Rock and had been ever since 1836. I had a large practice, worth about \$8,000 a year. I was, I suppose, considered one of the best lawyers in the State; that was the reputation I had; I gained that. I had as much business as I wanted there. Raiford, who was agent for the Creek Indians, came to Little Rock; I think he was going from here up there; anyhow he came there and talked to me about the claim of the Creeks against the Government of the United States for lands taken by General Jackson under the treaty made at the end of the war in 1815, and asked me to look into it; said the Indians wanted me to take charge of it. I got well acquainted with these Indian tribes by defending many of them in the courts and otherwise. I looked into the matter and was satisfied that it was a just claim, that they had taken from friendly Creeks who had fought on our side, land belonging to them exclusively. I agreed to take the claim and prosecute it. I do not remember the percentage I was to have, but I came here at the session of 1852 to see about this claim. I recollect that was the session. I would not recollect what year it was except for the fact that Pierce was inaugurated at that short session of 1853, so I remember that very well. In the meantime there was a friend of mine named Chase; I had him appointed, in fact, our marshal at Little Rock, and at that time the court there had jurisdiction over all the Indian country, and the marshal was in the habit of going up there and serving processes. He was a very intimate friend of mine and was from the same town I came from in New England, Newburyport. As I had become interested in this Creek claim, and had learned, I do not know how, that the Choctaws had a good many claims against the Government, and also the Chickasaws, I told Chase that we might make something, perhaps, by prosecuting those claims, and that when he went up on the next trip into the Indian country I wanted him to see the Choctaws and Chickasaws and ascertain if they would put their claims into my hands. He saw them both. The Chickasaws had employed somebody, but the Choctaws had not and they agreed to employ me to look after their claims. I did not make any contract with them at all, but there was a verbal agreement made through my friend, Mr. Chase.

Q. Who was their representative at that time up there?—A. They had four delegates. I do not know who he saw; I only know that he saw the principal men. These Indian delegates had been entrusted with the whole of that business, and they had agreed to put it in my hands, I understood. But there was nobody here from the Choctaw Nation in 1852 and 1853. I attended to the Creek claim then, but failed getting it through the House. In the session of 1853 and 1854 I was here again, and then Colonel Pitchlynn was here as a delegate from the Choctaw Nation. I did not know how many delegates there were then; I did not know anything about it. I did not know anything about his appointment, or anything more than that he represented them here, and that he claimed to have the right to make a contract to carry out this understanding which had been arrived at by Chase, and we made a contract. I agreed to take into my hands the prosecution of all the claims of the Choctaws against the United States for 25 per cent., and had a written contract to that effect made out and he signed it.

Q. Have you a copy of that contract?—A. No, sir, I have not got it; I cannot tell you what became of it; my memory does not serve me about it. I will tell you what took its place, directly. From that time onward I was here—no, I was here that session of 1853-54 all the session—and after he had employed me (some time afterwards, for that was a pretty long session) he proposed to me to associate John T. Cochrane with myself in it, which I agreed to, and he was associated with me in the Creek claim also.

Q. Who was he?—A. He had been a clerk in the Indian Office. He was not practicing law here at all and I do not think he had been admitted to the bar. But he was quite familiar with Indian affairs, was a good writer, and had Mr. Bryan, a good lawyer, for a partner. Cochrane knew all the people in the Indian Office; he had been there himself as a clerk and knew the whole of them and was a very valuable man. I found very soon that I should have to get help. I found that I had made a great mistake in thinking that I could come here and by merely presenting a just claim get it paid; I discovered that it was going to be a very different thing. So I agreed

to employ him and associated him with myself in the Creek claim equally, and afterwards other people were associated with us and we continued to prosecute the claim.

Q. Was this arrangement of yours with Cochrane sanctioned by the Choctaw authorities?—A. It was afterwards. Those Indians called then upon their delegates to prosecute the matter; but perhaps I had better tell you what I learned afterwards. I did not know then who were the delegates. I only knew Pitchlynn, but I knew enough about those Indians to know that whatever he did they sanctioned. It did not need any formal sanction; I never thought of getting it sanctioned by the council, though it was sanctioned afterwards everywhere. After I had employed Cochrane, Luke Lea, and others, and associated them with me in the case, I continued here at the session of 1853-'54, and was here during the whole of the session; arranged all the plans, how to carry the work on, and came back again in the session of 1854-'55. I came here early in the session. I was then practicing law in New Orleans, and the courts were in session there, and I did not want to stop here any longer than I could help. So I arranged that Cochrane should conduct the negotiations for the treaty, and that if he needed me he should send for me and I would come, and if he did not find he needed me (for I had proved all the ground) I would remain in New Orleans. So I stayed in New Orleans and did not come back at that session. While I was in New Orleans he gave up the old contract; I supposed that he had it in his possession.

Q. Cochrane gave it up?—A. Yes; Cochrane gave it up, and made a new contract in his own name for 30 per cent.

Q. Leaving you out?—A. Oh, no; he never denied my right in it, and I prosecuted with him always afterwards, and he recognized my rights in his letters, which I have copies of.

Q. Have you any of those letters with you?—A. No, sir; my son had all my papers. I turned them all over to him; and, to tell you the truth, I got tired of the whole business, and I made up my mind after the war that I would not calculate upon getting a cent, and for the last ten years never have expected to get anything. I have prosecuted it as a matter of pride more than anything else. He made a contract, and at once, on the same day, by his letters admitted that my interest continued.

By Senator JONES:

Q. Have you copies of those letters?—A. Yes, sir; they are printed in a volume which I will furnish you as soon as I can get it from my son. I wrote to him day before yesterday, and when they come I will file them and any other papers that the committee wants.

Q. Please file copies of those letters.—A. Oh, there is no dispute between Cochrane's estate and myself. Nobody disputes the fact that Cochrane and I were equally interested. I was here every session after that time.

By Senator INGALLS:

Q. Up to what time?—A. Up to the year 1861. Cochrane wrote the papers upon which the treaty was obtained and sent them to New Orleans to me for my judgment, and he did the whole of that work and wrote several letters, quite a correspondence, with the understanding that I was to conduct the correspondence in the Creek Indian case. So when I came back the next session—the Choctaw treaty was made in the summer of 1855—I conducted the correspondence in regard to the Creek Indian case, in which he was equally interested with me, and got the treaty made and got the money, a million dollars. I speak of the Creek case because we were connected with it.

Q. You divided the compensation in the Creek case?—A. Yes, sir.

By Senator JONES:

Q. How much did you get in that case?—A. I think we got \$120,000. I got a million dollars for them. As you have asked that question I will state another fact, because this is to go in print. They wanted a million and a quarter; they would not agree to a million, and they proposed to break up the whole thing, and I told them if they did I would quit the case and they never would get anything, and then they gave up. I knew how to deal with them. They took the million dollars. But they came to me after I went out to the Indian country in the summer of 1857 and proposed to me to take less than the amount we were entitled to, on the ground that they had not got as much as they expected, and I voluntarily agreed to take \$40,000 less. I took \$120,000, and it was divided among us, and I got less than anybody else, and I was the only person who had been at much expense, too, in regard to it. I have always been a scape-goat in that respect. In fact, the Choctaw claim has just been the bane of my life. If I had known beforehand that I should have been engaged in it as long as I have—for it has drifted me about and absolutely brought me here to live—I would have drowned myself in the Arkansas River before I would have touched it. I have expended more money than I ever expect to get from it; in fact, I may not get anything; I may, but I have not large expectations. Well, from that time on, from the time the treaty was made, I was engaged in it. I came on and helped get the treaty ratified. The chairman of the Indian Affairs Committee was Sebastian, of Ar-

kansas. Robert W. Johnson, who at first, in 1852, was chairman of the Committee of Indian Affairs of the House (both from Arkansas), afterwards got into the Senate; it was some time before we got the award made by the Senate in 1859. The treaty had been made in 1855, and they took four years before they made the award, which was my part of the business. I conducted the whole of that, the getting of the award. Cochrane could do nothing except with a few Senators personally. He knew John Bell and a few others.

By Senator INGALLS :

Q. What State was he from?—A. I do not know; I never did know. Well, I directed the whole of that. Of course we had an old gentleman named Haurack, from Alabama, who had some influence with Fitzpatrick.

Q. Was he employed as an attorney?—A. We employed him first for what help we could get from him.

Q. Has he ever been paid?—A. He has been paid partly. He is dead now. I paid him some money in the Indian country during the war. I went before the Committee on Indian Affairs and argued the matter. They sent to the Indian Office and the Land Office and got all the papers and information they could get; and Mr. Luce, by the way, was employed in the case after the treaty was made.

Q. Where was he from?—A. Arkansas. He is here now. He was employed in the case after the treaty was made, and employed on equal terms with the others.

Q. By whom was he employed?—A. By us.

Q. Not by the Indians?—A. Oh, no; they didn't employ anybody. I employed everybody else. I was the principal and the first counsel and the only lawyer there was, really, and I conducted it just as I would conduct any other law case. I depended upon the merits of the case and the arguments made in support of it. To be sure, I had personal influence with Sebastian and Johnson, and my word went a great ways with them; they were both younger than I was. I went before the Committee on Indian Affairs and argued the matter, and I argued it here and there with different members of the committee, and with Toombs, and I went to Anthony and talked the matter over with him, and conducted the whole affair, and wrote both of the reports of the committees myself; that on which the award was made, and the final one; I wrote them both, and did all the work really, and got the award in March, 1859. Well, then the war broke out, and we got \$500,000 through Congress. The Senate proposed to pay a million and a half on the award, and they struck it out entirely in the House; but the committees of conference fixed it so that they agreed to give \$500,000, half in bonds and half in money.

Q. Were the bonds ever delivered?—A. No, sir; they were never delivered.

Q. To whom did that money go?—A. My recollection is it was \$149,000; I am not sure.

Q. There was \$250,000 paid in cash?—A. There was \$250,000 paid in cash; Cooper got, I think, \$149,000; he was the agent for the Choctaws; he got that to be invested in corn for the Indians; he bought the corn, but he didn't get it down to Arkansas in time; was delayed; the corn was spoiled, and he lost it all.

Q. Was that all that the Indians got out of it?—A. No, sir; there were some things about that money that I cannot tell you about; there was a very rascally Indian named Samson Folsom. I never knew all his tricks and ways, but at any rate there was \$50,000 when the war broke out that was still in New Hampshire; it had gotten to Saint Louis and then it was carried back to New Hampshire.

Q. Who had possession of it in New Hampshire?—A. I cannot tell you now; it was a man who had been a missionary in the Choctaw country; Cooper gave it to him and he took it up to New Hampshire and put it under a hearth.

Q. What became of it at last?—A. It was sold twice by the Indians; first to Heald & Co., who were merchants; they bought it, but they didn't get it, because the Indians had sold it to somebody else.

Q. Who else?—A. I don't remember who it was, but at any rate the other person got it.

Q. Was it ever unhearthed?—A. Oh, yes; I will tell you the whole story; I may as well tell you the whole. I was left out in the cold. I went home to Arkansas after Lincoln was inaugurated, and got nothing at all. When I went to Richmond, Samson Folsom was there with some other delegate from the Choctaws, and they wanted to arrange with the Government there to get the Virginia bonds held by the United States in trust for the Choctaws paid off to them, and they wanted me to help get it done. At any rate they made this proposition to me: That there was \$40,000 in money up North that could be gotten, and that they would give me that for my fee; I claimed 20 per cent. for four of us. Luce had gone out of the case before the award was made. He had retired from the case for reasons satisfactory to himself, I suppose. There was no difficulty between him and us, but there were other reasons. I agreed to take half in Confederate money and half in gold, and that was to be considered a payment towards our fee, \$40,000 and upwards. I believe the exact amount was \$40,050, or

something like that. Anyhow they were to have that money in the North, which they did not explain much about to me. It was a matter between Cooper, Samson Folsom, and the other delegate, and there were wheels within wheels that I never did really understand, but then I found out more afterwards. All I knew was, that the money was somewhere in the North and that they were to get it, and they were to give me this Confederate money and gold in the place of it. Instead of getting half of it in gold I got \$5,000 in gold.

Q. Where did you get that?—A. I got it from Heald & Co., in the Indian country, during the war, while I was in command out there. They paid me \$5,000 and paid Cooper \$15,000. I do not know what in, but I think in gold. But I only got \$5,000 and Luce got \$2,000.

By Senator JONES :

Q. That was part of the \$40,000 that went North.—A. Yes, sir; and on account of our fee of 20 per cent. on \$250,000, which was just \$50,000. This arrangement was made at Richmond and carried out there, and they gave me a draft on Heald & Co. for the amount. But they paid me \$3,000 in gold and proposed to get off on that, and I sent down and had one of them brought up to my headquarters, and told him I would take \$2,000 more, and I suppose he paid Cooper in gold all he promised; I think Cooper was too smart to take anything less. Afterwards he said there was \$10,000 more there, and he wanted me to take that too, and all in Confederate money, so they would have a claim for the whole \$50,000. Heald & Co. did this. Samson Folsom and Heald & Co. were managing the thing between themselves. I did not know then where the money was; I only knew it was in the North, and I said I will take the Confederate money, but I will not take it dollar for dollar, because it is not worth much now; in fact it was never worth anything to me. I said, "You give me \$15,000 in Confederate money and I will take it for the \$10,000," and they did, and I paid Hanrath a part of that on account of his interest in the fee. That is what became of this other money.

By Senator INGALLS :

Q. What became of the \$50,000 in the North?—A. Heald & Co. didn't really get it, although they bought it and paid for it.

Q. Who did get it?—A. It was somebody who bought of Pitchlynn. The Indians have always claimed that Pitchlynn had got to account to them for that money that he had gotten. But Heald came on to Washington City and set up a claim against the Choctaws for the money, and the Government of the United States made the Choctaws pay it, and they did pay it, although it was trading with the enemy, and Heald & Co. ought not to have had it, not a cent of it; but the people representing the Choctaw Nation sold out the Indians and they got the money.

Q. Will you state when your connection with the prosecution of this claim ceased?—A. When the war was over I came on here. I was here in 1865, and I was here again in 1866. I was not in a position then to do any good to the Choctaws, and I saw General Denver and proposed to him that I would give him one-half of my fee if he would take charge of and represent me in the case until I got in a position where I could render service, which he agreed to do. I came here in the winter of 1868 and 1869, and in 1869 and 1870 I resumed the active prosecution of the case and continued it until it went into the Supreme Court, and I do not know how many papers I wrote for Pitchlynn, but a good many, and he came to me about papers to be written about the claim and about the survey of land, all of which I never got anything for.

Q. Do you know who succeeded Cochrane as authorized representative?—A. John D. McPherson, a lawyer.

Q. Who was his executor?—A. Well, he did not prosecute the claim; he had nothing to do with it.

Q. Do you know who as the representative of Cochrane, if anybody, continued the prosecution of this claim under his contract?

The WITNESS. After the war?

Senator INGALLS. No, after Cochrane's death.

The WITNESS. I do not know that anybody did anything; I never knew of anybody doing anything for Cochrane.

Q. Or in his interest or as successor in interest?—A. McPherson was the only man who represented him, and he never did anything.

Q. Do you know anything about the connection of Judge Jere Black with the case?—A. Yes, sir; I know all about it.

Q. How came he into the case?—A. McPherson, Mr. Cochrane's executor and representative, and Luke Lea, who was one of our partners, who had the same interest I had, borrowed \$75,000 of Tom Scott, which Scott was induced to lend them by Jere Black, and he was to have \$150,000 for it—Scott was—expecting that the claim would pass at that session. A good while afterwards I had an interview with Judge Black at the Arlington, and he told me that all he wanted was to get the money back; that he had gotten Scott into it, and all he asked or expected would be the money and in-

terest on it, and I assured him that if I had any power to have it paid I would willingly do it, because Cochrane's interest and Luke Lea's interest together was 10 per cent., and that was ample; he told me then distinctly that he had been employed as counsel.

Q. By whom was Judge Black employed?—A. McPherson assigned the 30 per cent. contract to Black. Judge Black did not know that anybody else was interested in it.

Q. Did you afterwards have any professional consultations with Judge Black on the subject?—A. I did.

Q. Did he ever do anything about it?—A. Never. He might have done it before this interview with me, but it had not been prosecuted much before that that I know of. He told me distinctly then at the hotel—I was going on to say that when they borrowed this money they assigned this contract.

Q. What did they borrow the money for?—A. To divide it among themselves. Cochrane left a wife and sister, and by his will I think he divided this fee equally between them; his share of the fee and one-half of the \$75,000, as I understand from what I heard them say and understood otherwise, was for Luke Lea, and the other half for Cochrane.

Q. Who was Luke Lea?—A. He was once Commissioner of Indian Affairs here from Mississippi. He was a banker here at one time in the house of Selden, Withers & Co. I think he lives in Mississippi now. He has sold out all his interest in the claim to somebody, I do not know who; Mr. Luce perhaps can tell you. I was going on to say that when they assigned this contract Cochrane had made for us all a contract of 30 per cent. fee, in the place of the one I had made for 25, and they employed Judge Black to prosecute the claim. He was to assume the whole prosecution of it.

Q. You mean McPherson employed him?—A. McPherson and Luke Lea perhaps, or McPherson alone; I do not know anything except that he appeared to be in the case.

Q. How long did Judge Black continue to be in the case?—A. I cannot tell you. It was a good many years ago that he wanted to see me at the Arlington, and I went up and saw him and had a long conversation about it. His object was to get me to agree to secure this money to Scott.

Q. That was all that he wanted?—A. He said that was all he wanted. He said, "I got him into it entirely on my recommendation, and by my advice he went into it, and I feel involved in it and bound in honor to him, and I do not want anything but this money and the interest. As to the case itself, I have nothing more to do with it; I am not counsel in the case, and do not propose to have anything more to do with it," and he never did.

By Senator JONES:

Q. Can you tell about what time that was?—A. That must have been twelve or thirteen years ago, I should think.

By Senator INGALLS:

Q. Was it about 1870 or 1872?—A. Yes, sir; somewhere along about there; I cannot remember dates.

Q. Do you know anything about the connection of Mr. Luce with the case?—A. Yes; Mr. Luce was in it from the beginning, and then went out of it.

Q. But since that time?—A. Since that time he came on here and was employed in the case.

Q. By whom?—A. By Pitchlynn, and I do not know how many years ago, but he has been here prosecuting it for many years.

Q. What do you consider your relation to this claim to be now?—A. I consider my relation to be that I am entitled to 5 per cent. fee—that is, for myself.

Q. Under what contract?—A. Under my own contract.

Q. Under the original contract?—A. Yes, sir. The Indians have repudiated the 30 per cent. contract by an act of the legislature.

Q. When?—A. Several years ago.

By Senator JONES:

Q. Do you mean the Cochrane contract?—A. Yes, sir.

By Senator INGALLS:

Q. Will you give us the date of that?—A. I cannot give it, but it was eight or ten years ago.

Q. Have the Indians recognized your right to a 5 per cent. fee?—A. I do not suppose you could find a Choctaw in the Nation who is not perfectly willing to pay me my 5 per cent. I never heard of one.

Q. Is that the extent of your interest or compensation?—A. Not quite. I was to have my expenses for the seven sessions I was here.

Q. Estimated at what amount?—A. Fifteen hundred dollars a session is what we paid one person in the Creek case. Cochrane lived here and Lea lived here, but I had

to come here and give up my business, and I was to have my expenses. It ought to have been \$2,000 a session, for I have spent a great deal of money here.

Q. I understand you to say that General Denver is also interested in the case under his contract with you?—A. Yes, sir.

Q. What is his claim?—A. It is half of mine.

Q. You are responsible to General Denver under your 5 per cent. contract?—A. Yes, sir. I never claimed more than 5 per cent.

Q. Do you know a man named Henry E. McKee?—A. Yes, sir; I know him.

Q. Did you know him in Arkansas?—A. Yes, I knew him; but I do not know very much about him.

Q. Do you know anything about his connection with the case?—A. I know that he was employed in some way by Pitchlynn.

Q. When?—A. I could not tell you; a good while ago, since the war, and here. I know that Pitchlynn employed him, but what services he rendered I never did know.

Q. Do you know anything about the nature of his contract?—A. No, sir; nothing in the world.

Q. You know that he has been apparently employed by them?—A. Yes, I know that he was employed, and I have reason to know that he helped support Peter here. The nation did not pay any money and Peter had to live in the best way he could, and he borrowed a good deal of money from General Denver, and he must have gotten a good deal from McKee. Samson Folsom came on here shortly after the war; he was a drunken, foolish fellow, a rascal, and he went about and employed everybody here. You could not put any confidence in him. He was different from the rest.

Q. He employed people without authority?—A. He claimed to have authority, but I do not think he had much. He went around and employed many people, and when Peter Pitchlynn came on here he employed a man named Wright, who had been a member of Congress from California, and Wright employed a number, too.

Q. Do you know Wright's full name?—A. No, sir.

Q. Is he living yet?—A. No, sir; I think he is dead. He was employed for the purpose of getting that interest on the \$250,000 of bonds. They had an enormous lobby, which prejudiced the claim a great deal. I saw Pitchlynn all the time, but I didn't want to know any of these men and didn't propose to have anything to do with them. I am a lawyer, and I told him I proposed to prosecute his claim as a lawyer. I said to him "I do not want to know anything about the people you have employed," and never did know anything about them.

Q. Did you have anything to do with the prosecution of this claim before the Court of Claims?—A. After Pitchlynn died Peter Folsom came on and took his place. He is dead, too. He concluded when this suit was to be brought in the Court of Claims—by the way I may as well say that I drew a bill and had it introduced in the Senate to refer this case to the Court of Claims, with the right of the Government to impeach the award. The bill which was finally enacted in the House was accepted; the bill that was introduced by me was abandoned, and they accepted the House bill, which I resisted, because I considered it disgraceful for Congress to undertake to set aside an award made under those circumstances, for it was not an award but an adjudication or decision, and I did not want such a bill. But of course when it was passed that was the end of it.

Q. I understand you prepared the original case for the Court of Claims?—A. No, sir; I prepared a bill which went to the Judiciary Committee of the Senate, but they substituted the House bill for it. Then when the suit was to be brought they consulted with me, and Peter Folsom came here, and I did not approve of the way they were going about the case to put it into court. I would have pleaded the award as an absolute finality, and if that had been overruled I would have gone into the merits. I would have put it right end foremost instead of wrong end foremost. I thought they were going to lose the whole of it, and they did nearly in the Court of Claims. Folsom took a notion that as I had been engaged in the war as a Confederate I ought not to appear to be prominent in the matter, as it would prejudice it. He thought I ought not to appear prominently in the matter in the Supreme Court, as it would prejudice the case there, and I permitted the old fool to have his own way by stipulating that General Denver should appear for both of us, and we filed a brief in the Court of Claims.

Q. Did you have anything to do with the prosecution of the claim in the Supreme Court?—A. No, sir; General Denver did not get here from Ohio in time; I had a brief ready.

Q. Do you know who, since the case was brought before the Court of Claims, has been prosecuting it with the approval or under the authority of the Choctaws?—A. I do not know anything about their bargains at all. I only know that they have appeared and I think they have a contract for 5 per cent., which has been approved.

Q. Do you know Ward H. Lamon?—A. Yes, sir; very well.

Q. Do you know anything about his connection with the case?—A. I never knew him to have any, except as partner of Judge Black. I never knew him to do anything in the case; if he did, I never knew it.

Q. Would you have been apt to know it if he had?—A. I might or might not. I mean that I do not know of his taking an active part in bringing it before the courts or in preparing papers. I prepared all the papers myself, until the suit was about to be brought, and conducted the correspondence here. We were prosecuting the case all the time. Governor Boutwell proposed to have it sent to the Court of Claims long before, and we resisted it and insisted on standing on the award.

By Senator JONES :

Q. I mean until the suit was brought in the Court of Claims.—A. Up to that time I attended to it for Pitchlynn, and Luce also did.

By Senator INGALLS :

Q. Here is a printed paper upon the title-page of which appears this legend and inscription: "Letter of Albert Pike to the Choctaw People. Washington. Cunningham and McIntosh printers, 1872." Does that contain an historical statement of this matter as you understand it?—A. Yes, sir; I wrote that myself and it contains letters to me from Cochrane.

Q. You may leave that with the reporter. Here is another paper which I find on the table which appears to be signed by you?—A. Yes, sir; it concerns a statement of my claim.

Q. A narrative?—A. It is a statement intended to be put before what they expected to establish as a court of claims of the Choctaw Nation. I prepared this as attorney of the nation, and it contains a statement of my case to the honorable court of claims of the Choctaw Nation, and it has Pitchlynn's attestation to it that it is correct.

Senator INGALLS. You may leave both those papers here if you please.

The following are the papers referred to :

Letter of Albert Pike to the Choctaw people.

In October, 1869, I addressed a memorial to your general council on the subject of my attorneyship for you, in regard to your claim for the net proceeds of the sales of your lands under the treaty of 1830.

I did not expect or desire to have to trouble you again, but the recent discovery by me of a disgraceful fraud and falsehood, carefully concealed from me for years, makes it a duty to you, as well as to myself, that I should once more call your attention to my long labors in your behalf at the city of Washington before the war.

To show you clearly how you have been misled and kept in ignorance, by means of treachery, in regard to the services I have rendered you, I shall be compelled to go back to the beginning, and to repeat, as briefly as I can, part of that which I have once represented to your general council, and beg you to read it carefully.

In the year 1853 I was residing in Little Rock, Ark., engaged in the practice of the law. It was proposed to me to take charge of the claims of the Creek Nation against the United States, and after hesitating for a time, I consented to do so. I was no adventurer or ex-clerk of the Indian office, or Indian agent, or claim agent, or lobbyist, but a lawyer of seventeen years practice, at the head of the profession in Arkansas, and earning from six to eight thousand dollars per annum.

Circumstances had given me a large acquaintance in many parts of the United States, and with many Senators of the United States, and an influence with these, which I possessed, as in every respect, except position, their equal, and on intimate terms of friendship with them.

Having agreed to take charge of the Creek claims, and knowing of the existence of claims of the Choctaws, I sent a friend to your country to propose to take charge of your claims also, which was the cause of my subsequent employment.

At the session of Congress of 1852-'53, I was at Washington and presented the Creek claims to Congress. Upon my arrival there I employed Mr. John T. Cochrane to assist me. He had been employed in 1852 by Colonel Raiford, the Creek agent, from whom he was to receive one-half of his (Raiford's) compensation of one-third, *i. e.*, one-sixth of the fee, and when I employed him I agreed to raise his interest in the fee to one-fourth, to which agreement I faithfully adhered, and he received his full amount of one-fourth of all fees we received from the Creeks.

We failed to procure an appropriation for the Creeks at that session, and at the next session (1853-'54) I was in Washington again during several months. In January, 1854, your delegation came to Washington, and I was employed by them as your sole counsel, and a contract was entered into in writing on the 13th of March, 1854, between them and myself, fixing my fee at 25 per cent. I then employed Mr. Cochrane in that case also, giving him an interest equal to my own (one-fourth) in the fee, two other persons being equally interested with us, one of whom was Mr. Luke Lea. I had prepared (and *did* prepare during its whole progress) all the arguments and correspondence in regard to the Creek claim, and, by agreement between

us, Mr. Cochrane prepared the first paper in regard to the Choctaw claim, which will be found at page 13 of the pamphlet entitled "The Choctaws, their rights, interests, and relations." When he had prepared it he submitted it to me, and, making some slight corrections in it, I approved it. And when, on the 20th of April, the matter was referred, as we desired, to Col. Douglas H. Cooper for investigation and report, that point being gained, I returned, *by agreement*, to Arkansas, to attend to my current business there, leaving Mr. Cochrane to conduct the further correspondence, which he did until, on the 25th of September, 1854 (same pamphlet, page 42), the Secretary of the Interior decided against the claim urged by the delegation, to the net proceeds of the lands, under the treaty of 1830.

On the 14th of September, before this final decision, Mr. Cochrane, by letter of that date, furnished me with a particular account of what had been done. I append it to this relation of facts, and request you to read it carefully. It is marked A. You will see in it the proof that I had approved the first communication prepared; that we were conducting together both the Creek and Choctaw matters, and that he proposed to me to appeal to the Senate in its executive capacity, and obtain a resolution advising the making of a treaty with the Choctaws, in order to do justice.

I did not believe that anything could be effected in that way, or, indeed, in any, with the Senate; and certainly not at the next session, which, being the short one, was to end on the 4th of March, 1855. And Mr. Cochrane himself abandoned the idea, and, as you will see at page 48 of the pamphlet, took an appeal to the President from the Secretary's decision, *which was not decided until after Congress had adjourned*, to wit, on the 28th of March, 1855. I had, in the fall of 1854, removed to New Orleans, and was there during the winter of 1854-'55, ready to go to Washington at any time, if anything could be effected at that session; but we being satisfied that nothing could be, either in the Creek or Choctaw business, and the appeal not being decided, I remained in New Orleans, and was not in Washington until May, 1855. *It might as well have been pretended that I had abandoned the Creek claim as that of the Choctaws.* I had not abandoned, or thought of abandoning, either of them. But by agreement between us we were not moving in either at that short session; indeed, until the appeal was decided, we *could* not move in your matter; and my absence was in accordance with that agreement and understanding, and because the appeal was pending.

While I was thus absent, Mr. Cochrane entered, *without my knowledge or consent*, into a new agreement with your delegates, *in his own name*, and for himself alone, which bears date the 13th of February, 1855, at which time I was in the city of New Orleans, of which he afterwards informed me, stating, as a reason for the change, that it had been found necessary to increase the fee to 30 per cent. in order to appropriate 5 per centum to the delegates, in addition to 5 per centum which I had agreed to pay Col. Peter P. Pitchlynn; and, also, because it was necessary to employ certain persons who would not engage in the matter unless they could have a contract for their compensation, signed by the very person to whom the Choctaws had contracted to pay the fee. *He did not show me the new contract*, and, his explanation being plausible and entirely satisfactory, I never asked to see it. In truth, I did not want to have any thing to do personally with the subsidizing of parties, whoever and wherever they might be, to aid in respect to the claim, and was quite willing that everything of *that* sort should be managed by *him*.

For I had taken charge of your claims as a lawyer, to get them paid, if I could, because they were just, upon their merits, and by convincing men by fair argument that they *were* just; and if resort was had to any other means I had nothing to do with it, and wanted nothing to do with it. Neither have you ever got anything by such means.

By referring to the letter of your delegates of 14th June, 1855, to the Commissioner of Indian Affairs, at page 74 of the pamphlet, you will see that they then said this: "Our agent being here at the time (in 1854) he was commissioned by the Department to investigate and report upon our business. He executed the trust with fidelity and ability, and his report strongly sustained our rights and claims, though he differed from us as to the particular grounds upon which we based them. The Department repudiated them altogether, and referred us to Congress. For reasons given we protested against the reference as unjust and ungenerous, and appealed to the President. The honorable Secretary of the Interior decided that the President refused to interfere; and Congress having, in the mean time, terminated its late session, there seemed to be no further occasion for our remaining here." Is anything further needed to show why I was not required to be in Washington during that session of Congress?

The contract made by Cochrane was kept carefully concealed from me during the whole time that I was conducting and managing your claims, and I never saw it until a copy of it, procured by my son in your country, was shown me by him on the 26th of December, 1871. If he had not gone to your country for me, and procured the copy, I dare say I should never have seen it at all.

Upon reading this contract, I found, to my astonishment, that it virtually and in effect represented me as having abandoned your business, by leaving the city of Washington before any progress was made in the prosecution of the claims; that it

stated that I had not rendered any service therein; and that the delegates had to rely on John T. Cochrane alone; and that it took upon itself, without notice to me, and without my knowledge, for those reasons to annul the contract with me, and declare it null and void. The pretext was false, as Cochrane well knew, and the recital in the contract in regard to me was, on his part, an act of treachery and bad faith, especially and the more fraudulent and perfidious, because of our relations in regard to the Creek claim, and of my entire confidence in him; and his concealment from me of the true reason which he had for making the new contract, and of these pretences, and his statement of other and fair reasons, were intended to keep me in ignorance, and were faithless and fraudulent.

Neither had I seen, until the same day in December, 1871, the report made by Colonel Pitchlynn for himself and his codelegates, in 1868, to your principal chief and general council, in which he was made to state that after I had been employed I had suffered a considerable time to elapse without making any effort or taking any steps to advance the interests entrusted to my care, and had then abandoned the case and left the city, assigning no reason whatever for my conduct; and that then, deserted by the counsel they had engaged, they had turned in their extremity to Mr. Cochrane.

One does not live long in the city of Washington without finding that of the white men he has to deal with, there is no reliance to be placed in the honor or the word of more than one in ten; and that the large majority of those who are engaged there in prosecuting claims will resort to any disreputable trick or device to get moneys to which they have no right. But I have not found red men so faithless, or so ready to resort to lies to obtain dishonest advantages; and I do not doubt that your delegates were misled and deceived by Cochrane and others, and made to believe, and did believe, that I had abandoned the case. I suppose they could not imagine that a device so dishonorable would be resorted to, as the deliberate statement of a falsehood, to push me out of the case, and enable Cochrane and his confederates to grasp the whole fee. That he would have done so if he could, I now have good reason to believe, if he had not afterwards found that he would lose his interest in the Creek case, if I discovered the trick he had played, and also that, except through my influence, he could not, even after the treaty was made, hope to get the desired award from the Senate.

In May, 1855, I was in Washington, and found the negotiations for a treaty proceeding towards a conclusion. My services were not needed, merely to help to write letters, and it was agreed that I should return to New Orleans and Arkansas, and attend to my business, and be in Washington at the next session to aid in procuring the ratification of the treaty, if it should be made, and to endeavor to have a treaty made and ratified with the Creeks.

I did return to Washington early in February, 1856, and did all that was necessary to procure the ratification of the treaty. Senator Sebastian, chairman of the Committee on Indian Affairs, being of my own State, and he and Senator Johnson, formerly chairman of the Committee on Indian Affairs of the House, also of Arkansas, being my warm personal friends, the treaty was ratified without difficulty.

Then, as had been agreed, my labors were to commence. I was to take the entire charge of procuring the award. There was to be no manipulation of persons, but the matter had to be carried by force of argument and the personal influence of knowledge and ability.

We proceeded with the Creek claim; and taking upon myself the whole burden of it, and writing every letter, paper and argument during the negotiation of the treaty (as Cochrane had done by our agreement in the Choctaw case), and in August, 1856, we effected a treaty which gave them nearly a million and a half of dollars. This was ratified in September, on the last night of the session, and I then returned to Arkansas.

In October, 1856, we were to be paid our fee upon \$400,000, paid the Choctaws under the treaty; and it had been agreed between Mr. Cochrane and myself that we would go together from Little Rock to your country at the proper time. He gave me no hint then that he proposed to appropriate the whole of that fee to himself and others, excluding me.

But on the 2d of October, 1856, he wrote from Washington the letter marked B in the Appendix, giving plausible reasons, invented by him, why it would not be well for us to go the Choctaw country together—reasons which I now know were unreal and deceptive. It would be concluded, he said, that we were associated with the Choctaw business, and if in that, in the Creek business also.

He then proceeded to admit that, in the only conversation we had (which was when I was informed by him of the making of the new contract with him), I had wanted to know whether he considered that I had an interest in it, and he had readily assented, notwithstanding all that had been accomplished without me, and that I should have an interest in it equal to his own, whatever that might finally be.

He then repeated what he said he had said to me in regard to the fee on the \$400,000, and that he had accepted that—with other details as to what he had said:

every word of which was false. He never had said anything of the kind to me. In fact there never was any conversation of the kind. After the new contract was made he told me the reasons why it was made, as I have stated them. I never imagined that he considered our relations to each other, or mine to the case, changed at all. How could I have asked him whether he considered I still had an interest? And if it had not been false to say I had abandoned the case, how came he, who loved money, "readily" to assent that I was equally interested with him? He was not a man to give to others that which belonged to himself.

But I beg you to read the letter further. After saying that he did not think I had a just claim to a part of the fee of \$120,000, he said: "But if, from our original association in the business, and of a reliance by you on me to conduct the business in your absence, * * * if for these or other reasons you think differently, just make me out a memorandum of your views on the subject," &c. Here is an admission that I did rely on him to conduct the business in my absence. Why? It could only be because I had a right to rely on it; and so I had.

And do you suppose that, if Mr. Cochrane had told me what he said he had, and if I had no right to any part of the fee, he would have qualified his denial of my right by proposing to me to submit a memorandum of my views, that he might "bring it forward for consideration"? Pshaw! an honest man, doing what he knew to be right, and resisting what he believed to be an unjust claim, would have said, manfully and boldly, "You have no right to this; I so told you long ago, and you did not object; and there is no more to be said on the subject. You cannot have that which you are not entitled to."

But Mr. Cochrane had not the nerve to say that, because he knew he was doing a mean thing, and so he vacillated and qualified his denial.

I answered his letter indignantly and energetically, asserting my rights as in all respects equal to his. What did he do? Why, he "backed out;" and on the 13th of November answered my letter by one inclosing \$10,000, in which (Appendix C), after telling me that he had to pay out more money than he expected, "to make all things right and smooth for the present and future both," he said, without a line as to his previous impudent denial and my reply, "For your share I inclose you two certificates of deposits for \$5,000 each (\$10,000) of the Southern Bank at New Orleans. * * *

The amount I remit is a full and equal share, except in one case, &c. * * * I trust you will be satisfied, as, with the exception of that case, you stand upon an equal footing with the other distributees." Then he spoke of the fee due us in the Creek matter, and expressed a hope that I would be in Washington to aid in the big Choctaw case.

Do you suppose that he would thus have acknowledged my right to an equal share if I had not been entitled to it? No. His pretty scheme had failed; and they could not afford to dispense with my services. But he did not send me an equal share. The fee was \$120,000. Two thirds of this belonged to the attorneys, who were four in number. My share was \$20,000. I knew that I had been cheated, but I said nothing more on the subject, intending always that when the principal fee should be paid there should be a full exhibit and settlement as to this fee also.

The next winter (1856-'57) I went to Washington again at the beginning of the session, and remained until it ended, on the 4th of March. From the time that I then reached there until the end I assumed and had control of the matter of the Choctaw claim, and conducted it before the Senate committee and the Senate. The consideration of the questions submitted by the treaty was referred to the Committee on Indian Affairs, and I prepared the "Notes upon the Choctaw Question," showing what your title was to the lands east of the Mississippi; what it was to those west prior to the treaty of 1830; what appliances of moral coercion, force, and duress were used to obtain the treaty of 1830; what inducements were held out and promises made; what reservations were provided for; and that you were entitled to the net proceeds of your lands. This was placed in the possession of the committee; but we did not succeed in having any action upon it in consequence of the shortness of the session.

In May, 1857, Mr. Cochrane and myself were for several months at the Creek Agency, where the principal fee due us by the Creeks was paid, and he received his share in full, as he did afterwards of two other sums that I collected there, while he remained at Washington.

On the 30th of December, 1857, Mr. Cochrane wrote to me, I being in New Orleans: "Nothing doing in Choctaw matters. We are waiting for Luce, who has not yet arrived, and who, you know, has now control of the business, it being absolutely necessary for both you and myself to keep in the background. There may not, therefore, be any necessity for your being here for some time yet. As soon as there is I will let you know."

On the 4th of January, 1858, I wrote to him to know when I would be needed in Washington. On the 13th he wrote in reply. Extracts from this letter are appended, marked D. You will see by reading it what his plans were, and when he wanted me at Washington. I did not wait until that time, but went soon after, and remained

until the end of the session, far in the summer. The matter did not take the course he proposed, not being sent to the Secretary for investigation. Nor could we convince Senators, nor the chairman of the committee, that you were, under the treaty of 1830, entitled to the net proceeds, as a matter of construction of the treaty itself, and so we failed to effect anything.

In October or November, 1858, further sums were to be paid to the Creeks on which we were entitled to a fee, and I agreed to go to the Creek country and collect the fee, while Mr. Cochrane should remain at Washington. On the 28th of September, 1858, he wrote me a letter on the subject, in the concluding paragraph of which he said: "Please try and see Luce before you leave Fort Smith, and have an understanding with him about being here early to push the Choctaw matter."

The next session (1858-1859) being the short session, I went to Washington at the beginning of the session. After we had found that we could not get a decision in our favor, under the language of the treaty of 1830, that by a proper construction it gave you the net proceeds of your lands, Mr. Cochrane had become discouraged, and the matter seemed to have become almost desperate. He could not furnish me the grounds, by data, as to your losses, and the treatment you had received after the treaty of 1830, on which to make an argument; but just when the case seemed lost Mr. Luce came to me with a quantity of memoranda in a confused condition, obtained from the Indian Office, and furnished (I have since learned) by Mr. Grayson, a clerk there, who was to have been compensated for it by agreement with Mr. Cochrane. These I examined, and began to see that it was possible to obtain a respectable sum for you by an award. I prepared at once the "Memorandum of Particulars," in forty-two pages, which gained the case, and filed it with the committee; and early in the session of 1858-59 I went before the committee, argued the case fully, convinced the committee, and obtained a decision favorable to us. The chairman was directed to prepare a report, giving you the net proceeds of your lands, and he permitted me to write it, and it was made, just as I wrote it, without the change of a word, on the 15th of February, 1859; but the *resolution*, as prepared by Senator Sebastian, read, as to the lands remaining unsold after January 1, 1859, that they were worth nothing after deducting expenses of sale. This Mr. Cochrane and myself induced him to change, and to allow for them 12½ cents an acre.

Senators Clarke, of New Hampshire, and Doolittle, of Wisconsin, Republicans, were members of the committee, and heard and were convinced by my argument, and both sustained the claim and the report from that time forward until the end. I discussed the case fully with Senator Johnson, of Arkansas, and induced him to advocate the adoption of the report by an exhaustive speech; and with Senator Toombs, of Georgia, and convinced him of its justice, and induced him to support it. Several other Senators voted for it in consequence of my demonstrating to them its justice, and we obtained the adoption of it by the Senate.

For I cared nothing about Mr. Cochrane's reasons for concealing my connection with the claim, and thought the putting forward of Mr. Luce as its manager was merely nonsense. I knew it had to be carried on its merits, and that to carry it I had to argue it, be known as your attorney, and convince individual Senators and the committee. It was the only way in which I could serve you, and I had no idea of sneaking about and hiding the fact that I was your attorney; and I would not have lied about it to have insured the success of the claim. I have always found an open and straightforward course the best. I had no reason to be ashamed of being your attorney, and therefore I acted as such openly. Besides, at the beginning of the session, Mr. Luce abandoned the case and went home to Arkansas. I never knew the reason for this, as I could hardly think that he despaired of it. At any rate he did so, informing me that he withdrew from it, and he never had anything further to do with it.

During the vacation of Congress, the account was taken, under the award of the Senate. I went, that summer, to the Creek Agency, to collect the residue of the fee due us by the Creeks, collected it, and paid Mr. Cochrane his part. His letter of May 13, 1859, (Appendix E) I print with this recital of facts, that you may see the proof of our connection in the Creek case, and know how I had kept faith with him, and where I was, and on whose business, in the summer of 1859. In the Creek case he had no trouble, and never prepared a single paper. I did all the work of that sort, and paid him the same amount that I received for myself. That claim and yours were not connected with each other, but we were jointly managing both, and in each of us did that part of the work for which he was best qualified and fitted. The conduct of each is explained by that of the other; and the fact that I had employed him in both, and treated him with great liberality in the Creek case, made his underhanded attempt to defraud me in yours all the more contemptible.

At the next session of Congress, 1859-'60, I returned to Washington. The account taken under the award was reported by the Secretary. Mr. Cochrane had purposely permitted improper charges against you in the account, and improper deductions, in order, as he said, that the claim might not be too large and alarm the Senate; and the Commissioner of Indian Affairs suggested the deduction of a large sum besides. I

opposed this before the committee, and wrote the report, made on the 19th of June, 1860, which rejected his suggestion; but the committee proposed to deduct two other sums, in violation of the award, amounting to over \$600,000, and made the report so (inserting this in it), without my knowing it. We could not get the report changed, but we could and did prevent action being had on it, and it never was adopted; for I easily demonstrated to the chairman that, at all events, the deductions were too large by several hundred thousand dollars; upon what ground I can at any time show, and shall do it, if I continue to be your attorney, as well as the other errors in the account, which will add half a million of dollars to the amount which it has since been proposed to pay you.

At the session of 1860-'61, I was again in Washington to attend to your claim, and I, alone, procured for you the appropriation of \$500,000. The Senate appropriated a million and a quarter. Just then the message of your principal chief was published in Memphis, advising you to side with the South, and the appropriation was struck out in the House. Fortunately, I was allowed to name the members of both committees of conference on the part of the Senate, and had Senator Clarke placed on one and Senator Doolittle on the other, without consulting either of them, but knowing that I had long before convinced them of the justice of your claim. The Senate members on the first committee insisted on the original appropriation, and those on the last would only consent to a compromise, and the \$500,000 was appropriated.

That I conducted and controlled your case, from first to last, before Congress, that but for me the award would never have been obtained, and that but for me no appropriation would have been made in 1861, are facts that were perfectly well known to Colonel Pitchlynn and Judge Garland; and I should have just cause of complaint against the former, that in the report of 1868 he never once mentioned me as having in any way attended to the case or rendered any service, if the report had not been written for him, and signed when he was sick. But it does broadly admit that, when the treaty had been ratified, the delegation were "in reality only commencing the principal and most arduous part (of their work) namely, the presentation of that large class of claims especially intrusted to our care, to secure which was the real object of our appointment"; and it was to that part of the business I attended.

The examination of the records was made by none of us, but by Mr. Grayson, who claims that, by agreement with Mr. Cochrane, he was to be paid 1 per centum of the whole amount recovered, for that service. We were to pay him, and not the delegation. The "presentation" of the claim was made by me, from the data which he collected. The whole argument, oral and printed, was made by me. Colonel Pitchlynn heard me argue it before the committee. Both reports of the committee were written by me; and by me the votes were secured that ratified the award reported by the committee. For me, only, would Senator Johnson have argued the case; and Senator Sebastian would have permitted no one but me to write his reports. And though I cannot say that others might not have presented the case and argued it as ably as I did, I can say that the delegation could not have done it at all; and that Mr. Cochrane never once dreamed of attempting it, and could not have done it, and you owe the award and the appropriation of \$500,000 to me more than to all other men together. Moreover, I was at Washington exclusively on your business during the sessions of 1856-7, 1857-8, 1858-9, 1859-60, and 1860-1, at an expense, each session, of over \$2,000. Mr. Cochrane lived in Washington and his expenses were not increased. These expenses I was to be repaid before a division of the fee, as you will see hereafter. And in addition to these expenses I gave up all my legal business to attend to your case, losing thereby at least \$20,000, and had to incur other expenses in entertaining persons at Washington, which in such a case could not be avoided, to the amount of at least \$5,000. In your service I expended more than all that I received from the Creeks. Therefore it is that I am poor.

Most of these facts Colonel Pitchlynn knows. The report of 1868, I am assured by him, was brought to him to sign when he was very sick; and he did not know the manner in which it dealt with me until afterwards. Now, as he well knows the services that I rendered from 1856 to 1861, and that during all that time I acted as the chief and principal attorney of the Nation, as I was, I ask of him that he state frankly and distinctly whether these facts are not so.

To suggest the false and suppress the true are equally wrong. That report states that in 1855 I abandoned and deserted the case. That Colonel Pitchlynn might have been made to believe. Then it carefully conceals from you the fact that from the year 1855 to the end I was principal counsel in the case, passing five sessions of Congress in your service at Washington, and laboring arduously and unremittingly in your service; and after telling you that I abandoned your case in 1855, it carefully induces you to believe that I never returned to Washington or had anything to do with the case afterwards, by never mentioning my name, and by directly giving credit for the whole service to others.

I have seen enough of human nature in Washington to know that there is nothing so contemptible or base that some men may not be found to do it for a very pitiful

consideration. But there are reasons and relations, entirely unconnected with this or any other business, that make me believe it impossible for Colonel Pitchlynn intentionally to have done that wrong thing. As to what I did in the matter of your claim I have a right, than which no man can have a higher, to demand that he state publicly all he knows, and that he correct the great wrong which he was entrapped into doing me. If I had ever seen or heard of his report before the 26th of December last I should have demanded this as soon as it came to my knowledge; and I should have done so then as I do now, publicly, and without any personal or private mention of it to him.

Even if it had been as true as it was false, that I had abandoned the case, I prove to you that in 1856, and always afterwards, Cochrane admitted that I was equally interested with himself. That of itself would make me your surviving attorney, entitled to control the fee. I will produce another proof of it, which you have not before seen, because, it having been misplaced among other papers, I found it by accident only a few months ago. Read John T. Cochrane's letter of April 15, 1861, which I print in the Appendix F. Read it, I beg you, and note how he speaks of "our Choctaw business." "We have had a hard struggle, in which we have been most effectually aided." The Senator who aided us roomed with me, and served us out of his regard for me, or, at least, I alone secured his services. Note how he speaks of "your, Lea's, and my shares," and tells me that he expects to make mine come up to \$20,000, including my expenses. Was I not his partner, then? Must I run to his administrator to beg for my share?

I received nothing from him. Colonel Cooper handed me \$1,800 on account of expenses. The war commenced and lasted four years. At the end of it I did not know that I would ever be able to serve you at all again, or even that I would be allowed to live in the country, and I therefore made known my willingness that you should employ other counsel, even if I lost all compensation for my long labor and expenditure of money. I knew that, for a time at least, it would do you harm for me to attend to your affairs.

Your delegates employed other counsel, but not in regard to the net-proceeds claim. You paid those counsel and persons \$100,000 for getting the new treaty. This was not paid as any part of the fee agreed to be paid to myself or Cochrane. The same persons claim the whole of that yet. Mr. Latrobe's name was used, and he says he received only \$16,000. Nobody who knows him will doubt his word. Who divided the residue? It was paid to Cochrane; that, and no more, we know. But one thing I know is certainly true, that most of the papers bearing Mr. Latrobe's name were not prepared by him. There are things in them that he could not have written or said.

I find, appended to a special report made by your delegates in May, 1871, a paper-marked E, by which J. D. McPherson, executor of Cochrane, and John H. B. Latrobe agree that, out of the \$250,000 in bonds, if obtained, George W. Wright should have half of the entire interest on the bonds; McPherson \$20,833.33, for the estate of Cochrane, and \$12,500 interest; and John H. B. Latrobe \$41,666.66, in bonds or coin. I have noticed, also, the extraordinary care taken in the letters signed with his name not to let it be known that he claimed a right to any part of the interest on the bonds as a fee, the repeated declarations that he claimed no right to receive the bonds, and his great anxiety that his clients, the Choctaws, should receive and have the bonds and accrued interest; and I have also noticed that in his address of May 20, 1871, he speaks of his agency for you being "as responsible as it was unremunerative"; and of certain parties (your delegates, I suppose) "who had been induced by the supposed interest of some outsiders to agree to give them for their services the entire interest that it was then expected would be paid on the \$250,000 of the bonds of 1861." Comical, rather! when his name was to precisely such an arrangement.

If Mr. Latrobe himself was in fact your agent, and his name not merely used for the benefit of another, you would certainly have for your attorney an able man and lawyer. But it is quite certain that while he and your delegates do not agree, he can do you little or no good. During the year 1871 all the papers vindicating your rights were written by me. I expected and asked no pay for it, and did not know, or hardly expect, that I should ever be paid for services before the war; but the rights of the Choctaws shall never be violated, or their interests suffer, if I can help it, whether they do me justice or not. It is not of you that I have to complain, but of men of my color, who want that which is mine.

Mr. McPherson, in March, 1871, spoke, in a letter to the Secretary of the Treasury, of moneys I had received during the war, under a power of attorney given me by Cochrane. He gave me none. I was his attorney, with right to receive the money, because I was his partner. What I received, then and before, I am always ready to account for. I will, if I receive the fee, wrong no one out of a dollar. Crediting myself with what they retained that was mine, in 1856, I owe my associates but a small sum, which I shall be ready to account for on a final settlement. I want only

what is my own, and have always admitted the interests and rights of all the other parties.

In the spring of 1868, finding the net-proceeds claim still wholly unsettled, I resumed my place as your attorney, the time having come when I could serve you again; and to be able to do so efficiently associated with myself, with an equal interest in my fee, General James W. Denver, a loyal gentleman and officer of the highest character, of ability, and of unquestioned integrity. He is, and will continue to be, associated with me, and we hope and expect to obtain payment in the end of all that is due you by the United States.

Until I saw the contract made with Mr. Cochrane, and the report of your delegates, I was hampered by the conflicting claims of others to be your counsel. For, upon Cochrane's representations to me of the reasons for making the new contract, I had assented to it after it was made as merely a substitution of his name for mine, with an increase of the fee for particular purposes, without any change of our relations, and without subordinating me to him as your counsel. I was not likely to consent to work under him and accept what he chose to pay.

But so soon as I saw the contract and report, all that had embarrassed me disappeared. A consent procured by fraud and falsehood is no consent, and may be revoked at any time, and no length of time sanctifies a villainy. My contract with your nation could not be annulled without my consent, unless for my default. I was not in default, and did not consent. Your delegates were misled and deceived, and declared the contract null by mistake, and by mistake I afterwards agreed to let that stand which had been done.

I do now publicly and formally declare that my consent was obtained by fraud; that my contract was never lawfully revoked, and is still valid and in effect and full force. The contract made with Cochrane was never presented to your council to be ratified, because if I had ever seen it the trickery would have been exposed; and I claim that the contract with Cochrane was bound in law to inure to my benefit (jointly with him), as if made with me, because, standing as he did to me, he could not make a contract for himself, and could not have the profit of a fraud. That being the case, I am, as to the net proceeds claim, your only attorney, and your attorney in regard to the bonds. When one partner dies the surviving partner is entitled to hold the partnership's property and collect and receive the partnership debts. That is the law everywhere. The administrator of the dead partner has nothing to do with them. And when a lawyer dies his administrator does not become the lawyer of his clients. The administrator might be a blacksmith or a cobbler. If you had had no attorney but Cochrane you would have had the right to employ a new one as soon as he died. You had nothing on earth to do with Mr. McPherson.

Neither had he any right to sell to Messrs. Cooper and Latrobe any interest in our fee under our contracts. Only a week or two before Mr. Cochrane's death he absolutely refused to permit General Cooper to have an interest in the fee on the net proceeds claim; and his administrator knew that when he disposed of an interest in it to him.

Your general council, in 1861, by mistake, allowed too large an amount as due on the contract with Cochrane—too large by several thousand dollars. I saw it, pointed it out, and declined so receive the over allowance. It was not due to us, and I did not want you to pay us one dollar more than we were entitled to. As I settled with the Creeks and dealt with them so I have always dealt with you. No man of your race can say that I have ever wronged him; and I never had power and opportunity to serve you that I did not do it, as the papers which I wrote for you in 1871, and which I have written lately, prove.

I submit to your general council that I am entitled to receive and distribute the whole fee due under the Cochrane contract. For the distribution of 10 per cent. of the 30 I could be held responsible. I know to whom it belongs. Cochrane's administrator has no right to a cent of it. In addition to this, I am entitled to 5 per cent. for myself, and the estate of Cochrane to 5 per cent. and Luke Lea to 5. If your counsel does not choose to pay me the moneys going to Cochrane, and through him to Lea, I am not in the least anxious to receive it. By Cochrane's letters I am entitled to one-half the fee. That is 15 per cent., 10 of which belongs to others, to whom I am bound, as well as Cochrane. I earnestly protest against that being paid to his administrator. It must be paid to me, because I am bound to the parties, and if the administrator did not pay them I should have to do it with my own part of the fee. As to the other 15 per cent., I prefer to have nothing at all to do with it. The nation had better settle with the parties entitled to it, whoever they may be.

Under the arrangement made with the administrator, Messrs. Cooper and Latrobe are claiming to act as your attorneys, and while your delegate was vigilantly presenting your rights, they or one of them has presented in your behalf a memorial for the payment of the net proceeds claim, or rather of part of it; for it does not seek to correct the errors by which you will lose more than half a million dollars. It is for you

to say whether they or I shall be your attorney, and your general council ought to say it at once.

I know you are a just people. I think you believe that I am truly your friend, and I feel confident that you will not permit other men to share among themselves that which belongs to me. What belongs to them pay them. I do not want it. I object to what is mine going not to benefit you, but to benefit those who did nothing to earn even their own parts, and to new comers who have earned nothing at all, and to whom you owe nothing. Yet they propose to deal with your money as if it were their own, under a contract in which they had no part, and under which Mr. Cochrane was entitled to precisely 5 per cent., and no more. Each of those who are entitled had better be content with his own part, and let mine alone.

Your friend and counsel,

ALBERT PIKE.

WASHINGTON, *February 21, 1872.*

APPENDIX.

A.

WASHINGTON, *September 14, 1854.*

DEAR SIR: You will, I apprehend, have by this time formed an unfavorable opinion of me as a correspondent as of Raiford. I ought to have written to you long since, though I had nothing of importance to communicate. One reason why I did not was that I relied on General Cooper seeing you on his way out to his agency, and his explaining to you, much better than could be done in a letter, all about the Choctaw business—what had been done, and how it stood. I hope he did; though in a letter recently received from him, he says nothing about it. Lest he did not, I will give you a brief history of what has been done since you left.

You will recollect that the first effort was to get the business referred to Cooper for investigation and report. You saw the first communication I prepared for the Choctaws to effect that object, and approved it. It was successful. The whole business was referred to him with instructions to investigate and report thereon. I then, with my best ability, and with some elaborateness, prepared a communication for the delegation, setting forth the grounds of the claims of the Choctaws to the actual proceeds of their lands ceded by the treaty of 1830, and the reasons why a settlement should be now made with them based on that principle. This was followed by another communication in regard to the political and municipal relations of the tribe with the United States, and the necessity for a new treaty to place them upon a better defined and more satisfactory basis.

In regard to the first, General Cooper considered it an able document, and that it placed the claim of the Choctaws on far stronger grounds than he had been able to bring himself to believe it could be. Failing, however, to obtain from General Eaton, the principal commissioner in the negotiation of the treaty of 1830, as satisfactory testimony as we expected in regard to the rights of the Choctaws to the proceeds of their lands, the general thought the case was not sufficiently made out to justify him in reporting in favor of their demand, and that it was not good policy to do so, but to endeavor to arrive at substantially the same result in another way which we devised, viz, to show that although there was no pledge made by the commissioners that the Choctaws should be allowed the actual proceeds of the lands, and the treaty did not so in terms provide, yet it was the understanding that the United States were to derive no profit or advantage from the cession; that the whole benefit was to inure to the Choctaws, and that the amount or value of the payments, national and individual, and the compensation in reservations of land and otherwise, specifically provided for in the treaty, would nearly, if not quite, equal the proceeds of the lands, if the provisions of the treaty were carried out in a spirit of justice and good faith; and that if any balance remained it would belong rightfully to the Choctaws as a resulting trust. A strong and very satisfactory document was prepared on this basis, written mainly by myself, showing by items and calculations that the compensations and benefits, specifically provided for in the treaty, amounted to a very large sum—far larger than the Government had ever made good—equaled probably the proceeds of the lands; that it was the calculation of the commissioners that they amounted to their full actual value, and that if there was or should be any balance it rightfully belonged to the Choctaws.

It being the policy of every one now connected with the Government to repudiate the claims of Indians, though jesuitically professing the desire and intention to do them justice, Colonel Manypenny, the Commissioner of Indian Affairs, to whom the

report was made, upon the merest superficial examination, made at a time and under circumstances which precluded his arriving at just conclusions, determined to send up the report to the Secretary, with one of his own entirely adverse. It was managed, however, to prevent this and to get it sent with a letter from him, which, so far as it went, was favorable, but leaving the decision of the whole case to the Secretary. The latter examined the matter with some care, and talked with Cooper about it. He admitted that equity was on the side of the Choctaws, but the case was one of too great a magnitude for his weak nerves, and he showed an unequivocal disposition to shuffle it off on Congress. Learning his hesitation, I prepared a communication for the delegation, stating that though they had fully made out their case, their claim being fully sustained by General Cooper's report, though in a different manner from that in which they had presented it, yet if he were not satisfied they wished a further hearing before he decided. They waited patiently for weeks, but heard nothing until they were advised by the Indian Office of a decision which the Secretary had sent to it. After taking some general objection to some of the demands of the delegation in regard to the future political and municipal relations between the tribe and the Government, he affected to regard the question of compensation as closed by the past acts of the Government, and if justice had not been done the Choctaws must apply to Congress. His decision did not, however, meet the great question at issue at all. He tried to show that the matter was closed by referring to what had been done by Congress and the Executive in regard to making compensation for reservations of which individuals had been deprived under the 14th article of the treaty. Now, the claims arising under this article, and in regard to which there had been legislative and executive action, were not only those of individuals but of persons who were not members of the Choctaw Nation, but citizens of Mississippi, and in all the proceedings in regard to them the rights of the Indian claimants had ever been regarded as provided for. These claimants had never been represented and no settlement had ever been made with the nation.

I prepared a communication for the delegation, reviewing this decision; and, as everybody says who has seen it, completely upsetting it and showing its absurdity. It also reviewed the Secretary's position as an executive officer, whose duty it was to see that the stipulations of treaties were fulfilled and justice done to the Indians, in shirking that solemn duty and throwing the Indians upon Congress. The contrast between the course pursued towards the Northern tribes, for whom everything is being done, and the Southern Indians, for whom there is a clear and unequivocal disposition to do nothing, was freely commented on, cases and acts being cited, &c., and the question raised, why it was that under a Northern administration of Indian affairs Northern Indians only could obtain justice. This communication has never been answered, though the Secretary, I am advised, has felt its point severely. It has excited much attention and remark on the part of those who have had an opportunity of seeing it, and Mix says that it is the greatest document in its way ever put on file by any tribe or delegation.

The Secretary won't say whether he will reconsider his decision and do anything or not. I presume he will do nothing. He has not the nerve or manliness to do justice, and I presume the matter will have to be carried to Congress—I do not mean to that body in its legislative capacity, but simply to the Senate in its executive capacity. The case is a strong one, and I think no one can take it before that body as one in which treaty stipulations have been palpably disregarded, and in which, at this late day justice cannot, from lapse of time and other circumstances, be done without another treaty providing for a settlement with the Choctaws on the principal of allowing them the proceeds of their lands. I feel pretty confident that we can make such an impression upon that body as to induce it to pass a resolution in favor of such a treaty in order to do justice. If this can be done the Executive will act accordingly, and then the whole matter will be accomplished.

Will you be here at the next session, and can you come in time to prepare the appeal to the Senate, and have it printed before that body meets? I would much rather you would prepare it; you can do it so much better than myself; but if you cannot come in time, I will do the best I can. I think you will be pleased with the documents which have emanated from the delegation, and be satisfied that, with Cooper's report, they make a very strong case. All of the delegation but two have returned home, and one of them is going in a few days. Pitchlynn will remain, and he will be joined by one or two others next spring.

I intended saying something about the Creek claim, but I write in a hurry, and have said all I can just now find time to communicate. Besides, Raiford is going out to the Creek country, and will doubtless see and inform you freely how matters stand.

Very truly and respectfully, your friend and obedient servant,

J. T. COCHRANE.

ALBERT PIKE, Esq.,
Little Rock, Ark.

B.

WASHINGTON, *October 2, 1856.*

DEAR SIR: I have no information yet from General Cooper as to the time I should be in the Choctaw Nation, though I feel sure he must be now in New Orleans, or well on his way there, to get the funds. For particular reasons I know I must be at the agency some little time prior to the 1st proximo. I have therefore but a brief period before starting; so that if I put off longer the fulfilment of my promise to write and let you know when I shall be in Little Rock, it would be useless to write at all, as I should reach there as soon as a letter. I have no doubt of hearing from General Cooper, immediately on his arrival at New Orleans, probably to-morrow or next day; and my calculation is to start in time to reach the Rock by about the middle of the month at farthest, by which time I presume you will be certainly there.

Before leaving here you kindly offered me a seat in your carriage out to the nation. You then expected to go out for Lea, but as it has become absolutely necessary for him to go out himself, and he is going, of course there will be no occasion for you to go. As a matter of policy and prudence, I had concluded, however, not to accept your invitation. Our going together would attract attention; it would be speculated on, and probably be reported or become known here, and confirm such allegations as those in Gardner's letters. Mischief would certainly be the result. It would affect not only the Choctaw business but also the Creek. It would be concluded, of course, that we are associated in the Choctaw business; and, if in that, in the Creek also. This may seem rather far-fetched to you, but if you were as familiar as I am with the tortuosities of mischief-making in Indian matters, it would not. Once let there be some plausible ground for a conclusion or even suspicion that we are at the bottom of the Choctaw and Creek business, and every effort would be made to head us off in both. The plan is to manage all these matters as unpretendingly and quietly—as slyly, if you please—as possible. Hence, although it is highly desirable to Lea, especially on account of his physical disability, to go out with me, I will not consent to it. We must go separately, at different times, and by different routes, at least from here. I shall go alone, though it may happen accidentally that Pitchlynn will be going about the same time. I am going to Northeastern Texas, where a brother-in-law of mine owns some land that wants looking after though I have business that will probably take me into the Choctaw country.

I take it for granted it was only on account of Lea's business you thought of going to the Choctaw country, and not with reference to the Choctaw business. I presume there can be no misunderstanding between us in regard to that. In the only conversation between us as to our relations in it—when you wanted to know whether I considered you had an interest in it—I readily assented, notwithstanding all that had been accomplished without you, that you should have an interest in it equal to my own, whatever that might finally be; it being my understanding, and I suppose, of course, yours, that you should aid and assist in getting it through; but I excepted that already accomplished, viz, the \$400,000 claim, which was started by neither of us, which you did not assist in at all, and I only in part, and the interest in which, as I told you, I did not consider I had the right to control. In regard to that I told you I could make no promise; but whatever others having the best right to decide were willing to, I was. Frankly, under all the circumstances of the case, I do not think you have a just claim to participate in it. But if, from our original association in the business, and of a reliance by you on me to conduct the business in your absence (though that very absence rendered it necessary to bring others in and thus diminish the profits), if for these or other reasons, you think differently, just make me out a memorandum of your views on the subject, which I can have when I reach the Rock, and I will bring it forward for consideration when the relative rights of all the parties concerned come to be determined on. For myself I want to do not only what is just and right, but what is liberal towards you.

Hoping to have the pleasure of seeing you at the Rock, I remain, very respectfully and truly,

Your friend and obedient servant,

J. T. COCHRANE.

Capt. A. PIKE,
Little Rock, Ark.

C.

FORT TOWSON, *November 18, 1856.*

DEAR SIR: I have succeeded in getting my business arranged after greater delay and difficulty than I imagined. I had opposition, which was at one time formidable, and in order to overcome it and make all things right and smooth for the present and

future both, I have had to incur heavier expenses than I anticipated. The consequence is that the dividend is considerably reduced. For your share I inclose you two certificates of deposit, \$5,000 each (\$10,000) of the Southern Bank at New Orleans in favor of Heald, Massie & Co., and indorsed by them, and numbered 155 and 156. In order to arrange to get this exchange, there had to be an understanding that these certificates would not be presented till the expiration of sixty days from date—not before the 12th proximo. Please arrange accordingly. The amount I remit is a full and equal share, except in one case, viz, the person who originated the claim to lands west of 100 degrees, and who claimed and contended for the lion's share, which, in order to avoid unpleasant controversy and difficulty, I conceded. I trust you will be satisfied, as, with the exception of that case, you stand upon an equal footing with the other distributees. Please acknowledge receipt of inclosed to me at Georgetown, D. C., as I start for home to-morrow. I go by Gaines's Landing, and shall carry this with me and mail it at Washington, Ark.

I have learned from a Choctaw residing near Tuckabatchee, where the Creeks hold their council, that they have voted your fee on \$800,000, viz, \$200,000. Though I am not anxious about it, I would like to know how much I will probably realize out of it, if you can make any calculation. I presume it will not be necessary for me to come out to aid you in collecting or to receive my share. I hope you will be in Washington to aid us with the big Choctaw claim.

Yours, truly and faithfully,

J. T. COCHRANE.

A. PIKE, Esq.,
Little Rock, Ark.

D.

WASHINGTON, January 18, 1858.

DEAR SIR: Yours of the 4th instant was duly received, and I did not immediately reply to it, because I had anticipated your inquiry about coming here, in a letter which ought to have reached you before Major Rector left New Orleans. * * *

Not a step has been taken in the Choctaw business yet. I am waiting for Luce, who ought to have been here weeks ago, as he promised. For prudential reasons, as I explained to you, I transferred the formal management of the matter to him. It is known that I have already collected a considerable amount from the Choctaws, and you from the Creeks. There are persons watching the Choctaw matter; and if you or myself appear prominent in it, the large sums we have collected will be referred to and our connection with it used to prejudice it; hence it was better to have a fresh man to take the lead. Another reason for selecting Luce was that I wished it to come up as a sort of Arkansas matter, with which no one in particular was connected—no claim agent—and that Luce, as an Arkansas man and a friend of Sebastian, being here on other business (Creek bounty land claims), was simply aiding him in making the investigation, &c. * * *

Hence I have been precluded from taking any step in regard to it in the absence of Luce, whose arrival may certainly be now counted on daily. As soon as he comes the course will be to have him get Sebastian to have a resolution of the proper kind adopted referring the matter to the Department of the Interior. It will, of course, go to the Indian Office.

* * * * *

This will serve as the basis of the action of the committee in the Senate; and if the thing can be worked along in this way there ought not to be much difficulty in that body. In this view of the case I don't see that there is any *necessity* for your being here before the matter has been sent back from the Department to the Senate. I think Luce and I can work it quietly and successfully along till then. When it gets back there you might aid efficiently in making up Sebastian's report, and then in effecting its adoption by the Senate. I would be glad to have you here during the whole progress of the matter, but there is no use of your being here at the heavy sacrifice it subjects you to; then there is no real necessity, and I would be reluctant to notify you to come until such a necessity arises. But, as the matter stands, there may and probably will not be any such necessity for your presence for some six weeks, or it may be two months. Whenever it reaches a point where you can strike in effectually or advantageously I will not fail to let you know, as I am really getting very tired of it, and am anxious, by bringing every available influence to bear, to have it disposed of during the present session.

Truly, your friend,

J. T. COCHRANE.

A. PIKE, Esq.

E.

WASHINGTON, *May* 13, 1859.

DEAR SIR: Not being able to attend the Creek payment and to be present at the settlement of the division of the balance of the fee due by the Creeks, I take the liberty of writing to you in relation to the latter, though it may be entirely unnecessary.

I take it for granted that the settlement will be made on the same basis as before with which I was satisfied, though the amount I received was considerably less than I expected. My principal object in now writing is to remind you, in case you should have forgotten, how that settlement was made with reference to myself and partner.

As you are aware, we were the first parties employed by Colonel Raiford, he having engaged our services in 1852, and pledged to us one-half of his full interest in the fee. His interest being one-third, ours was therefore one-sixth. You also afterwards employed us on your side, stipulating to make up our interest in the fee to one-fourth. Colonel Raiford also employed Major Hanrick, engaging to allow him one-half of his interest, which one-half of his full interest having previously been assigned to myself and partner, was one-sixth, thus giving to Major H. only one-twelfth. He having rendered most important and valuable service in getting the Creek claim through, and having advanced a considerable amount to pay necessary expenses during the progress of the business, it was considered that he was entitled to a larger measure of compensation than the one-twelfth, after deducting expenses, would give him. You and myself were anxious that he should have a larger share, and you felt under some obligation to augment it. With your consent, therefore, I propose that Colonel Raiford's one-third, after deducting expenses, should be divided equally between him, Hanrick, and myself. You still to make up to my partner and myself our share to one-fourth of the whole fee, after deducting the expenses. And it was upon this basis that the settlement was made with us. My partner and myself, of course, claim the same extent of interest in the remainder of the fee, viz, one-fourth—as you stipulated to make it—and I presume there will be no objections in any quarter to the old basis of settlement. We beg to look to you for the protection of our interests, particularly as Colonel Raiford authorized and left it to you to settle with us and pay us the money. * * *

I presume you will be able to obtain exchange from Major Rector, and therefore beg that as soon as the fee is collected you will be kind enough to send me a draft for our share. I have met with an unfortunate and painful reverse since you left here, in consequence of which and of the large amount I am out on account of the Choctaw business, I am very much pressed and distressed for money. Please include, also, if you possibly can, the balance between us on account of the old settlers' fee.

With best respects to Major Rector, Colonel Garrett and other friends, I remain,
Very truly yours, &c.,

J. T. COCHRANE.

A. PIKE, Esq.

P. S.—I am busily engaged in trying to procure information respecting the Wilson claim about which you wrote, and as soon as I complete the investigation will advise you of the result. Greenwood commenced as Commissioner of Indian Affairs to-day. Choctaw investigation quietly proceeding in the proper manner. Of course I watch it closely.

J. T. C.

F.

WASHINGTON, *April* 15, 1861.

DEAR SIR: Yours, from New Orleans, enclosing \$500, was duly received and very welcome, as my funds had become quite scant.

I would have written sooner, but for the continued uncertainty as to the issue of our Choctaw business. We have had a hard struggle, in which we have been most efficiently aided by ———. Without him we could not have accomplished anything. The whole of the corn money, \$135,000, has been placed in Cooper's hands, and through the kindness of the Secretary of the Treasury the remainder of the money part of the appropriation has been turned over to the delegation. In connection with his agreement to pay them this money he advised them not to take bonds, in consequence of the loss they would sustain on them, they being considerably below par; but to wait until the loan for Treasury notes was given out, when he would either pay them in money or such notes which he would guarantee would be worth par. They consented to the arrangement, and put in a bid for the \$250,000, which has been accepted at par. Most of the loan was bid for at a fraction above par. It is presumed the Secretary will give them the notes, which will be much better than bonds.

We hope to get them by the last of the week, and then have a settlement. The delegation is not disposed to settle until they get all through.

—— left on Saturday morning, feeling assured that all was right and safe. He wanted, and said he absolutely needed, \$4,600, which, of course, I had to raise for him through Cooper. I also paid his expenses, \$100. So the money goes. Yet notwithstanding this, I hope to be able to make your, Lea's, and my shares a little over my calculation, which you saw when we considered the matter at Lea's—so much more as to make yours come out to even \$20,000, *including your expenses*—leaving you, however, responsible to —— on account of your last promise, which I shall repudiate, as agreed upon by Lea and myself. You will not, however, be under any obligation to pay him anything on account of it, because he failed to render the service expected of him, and, in fact, was of no assistance at all.

Just as soon as I can settle with the delegation I will remit the balance coming to you.

Yours, truly, &c.

J. T. COCHRANE.

Capt. A. PIKE.

To the honorable the Court of Claims of the Choctaw Nation :

Albert Pike, attorney at law and attorney of the Choctaw Nation, and surviving partner of John T. Cochrane, deceased, claims to be allowed and adjudged to be entitled as follows; that is to say—

For himself and in trust for other persons to whom he and the said John T. Cochrane were bound and obligated.

To fifteen per centum of all moneys that shall be at any time hereafter appropriated and paid by the Congress of the United States to the Choctaw Nation, both of principal and interest, under the award of the Senate of the United States, made under the treaty of 1855, on the 9th of March, 1859, including the \$250,000 in bonds appropriated and directed to be paid and issued by act of Congress in March, 1861, and all interest that may be paid thereon or on account thereof.

The said Albert Pike claims for himself one-third only of the said 15 per cent., or 5 per centum of all such moneys.

He claims for certain other persons, to one of whom as trustee for all he and the said John T. Cochrane separately and at different times bound themselves to pay the same, a like sum of 5 per centum, they holding the written obligations of himself and the said Cochrane to pay the same unconditional and absolute; and whose names, as he and the said Cochrane had the right to share their own moneys with whom they pleased, no one has any right or interest to know, and he is not at liberty to make them known.

And he claims the right to have paid and appropriated, through and by means of himself, and his right to receive the same as surviving partner of the said Cochrane, to such persons as may be entitled thereto for services before and since the war, and that they may have no claim upon his own share of the said fee, the said 5 per centum of all said moneys.

The said nation first employed the said Albert Pike as its attorney and contracted to pay him 25 per centum of all moneys collected.

He employed the said certain persons to assist him, and gave to one of them an obligation to pay him 5 per centum.

Then he associated with himself the said John T. Cochrane with an interest in the fee equal to his own.

And then he and the said Cochrane employed two other persons, each with an interest equal to that of each of themselves.

Thus the fee was divided into five parts, of 5 per centum each, and neither the said Cochrane nor the claimant, nor either of said other two persons, has ever been entitled to any more or any larger portion.

One of the said two persons disclaims ever having been interested in the said fee, declaring that he could not lawfully be so, and this claimant names neither of them, leaving each to claim and demand that to which he may be entitled, and also leaving those entitled to the said Cochrane's 5 per centum to claim and demand the same.

Afterwards an additional 5 per centum was contracted by the Nation to be paid by a new contract made with the said John T. Cochrane, under and after which the rights of all the parties remained the same, the said additional 5 per centum being devoted to the payment of persons sub-employed, and others, some of whom rendered service and some did not; but no portion of it was to belong to either of said four attorneys, himself, the said Cochrane, and the two others.

If the said Cochrane were living, he was to have the right to receive the whole fee, retaining for himself only five per centum; and other persons employed since the war

would have to be provided for, as those originally employed failed to collect the money.

The said Cochrane would, if living, be bound, receiving the whole fee, to pay 5 per centum to the person holding his and this claimant's obligations for the same, for the benefit of himself and others, and this without any deduction; and the said Albert Pike would have the right, in consequence of his obligation, to see that this was done, and compel him to do it.

And the said Cochrane would also be bound to distribute the other 5 per centum among the persons who were originally to have parts of it, and those employed since the war, equitably and justly, and without retaining one dollar for himself. And the said Albert Pike would have a right to see to this and compel it to be done, because, if it was not done, those originally entitled, if not the others, might compel him to pay them out of his own part of the fee.

But the administrator of the said Cochrane has no right to reserve a dollar of the said fee over and above the 5 per centum which belonged to the said Cochrane for himself, he not succeeding to Cochrane's rights as trustee for others, and being only entitled to have such moneys as would be assets of the estate of the said Cochrane.

And the said Albert Pike, as surviving attorney and partner, has the right to receive the whole 30 per centum, and to distribute it; and he has this right by the still higher title that he was originally the attorney of the Nation, and that the second contract was made fraudulently, and he ratified it in ignorance of its contents, and has the same rights under it as if it had been made in his own name instead of that of the said Cochrane. And, receiving the whole of said fee, he would be bound to distribute it as aforesaid.

But, fully admitting that the said Cochrane was entitled to 5 per centum, he prefers to leave it to the Choctaw Nation and this court to decide whether that should be paid to the administrator or to the widow and children; as he would be bound to pay it to the administrator, while desirous to pay it to the widow and children.

And he prefers to have nothing to do with the 10 per centum of the other two attorneys, and to claim and receive only his own share and the other two amounts of 5 per centum each, which he is bound to see properly appropriated, and that none of said attorneys reserve any part of it for their own benefit.

Neither does he propose to receive any part of it for his own benefit nor intend to be even suspected of doing so; for which reason, and because he could not, for want of knowledge of all the parties entitled, and their rights, make the distribution equitably and justly of said additional 5 per centum, he does not desire that it should come into his hands for distribution, nor to have the power of retaining for himself any part of the 5 per centum of the parties holding his and the said Cochrane's obligations.

The said Albert Pike respectfully refers the court, for a complete history of his connection with the said claim, to his printed letter to the Choctaw people, of date the 21st day of February, 1872, which contains the truth, the whole truth, and nothing but the truth, and copies whereof are herewith filed as part of this petition.

He further shows that, as attorney of the Choctaw Nation, he has during the last two years assisted its delegate to maintain and defend its rights; and that while others, betraying the interests of the Choctaw people, and greedy to divide among themselves its moneys, have been willing and have proposed to accept, in full payment of the net proceeds, the \$250,000 in bonds and less than two millions in money, the said Albert Pike has demonstrated to the satisfaction of the Committee of Indian Affairs that there is justly and lawfully due, under the award, *over three million five hundred thousand dollars*, and that the Choctaw people are also entitled to interest from the time when the award was made, on the whole amount, as a trust fund.

For which reason he claims that his share ought not to be diminished by reason of fees that have to be paid to persons employed since the death of the said Cochrane. Of whatever amount may be allowed to the representatives of Edward Haurick, he is willing to pay his equal share of one-fourth, the other three-fourths being deducted from the shares of the said Cochrane and the other two attorneys.

The said Albert Pike further claims to be allowed the sum of \$10,000 for his expenses at the city of Washington during five successive sessions of Congress, which it was agreed should be paid him out of the fee before any division, because he resided in Arkansas, while the said Cochrane and one of the other attorneys resided at Washington and the other attorney had his expenses paid. Of which sum of \$10,000 three-fourths only will be payable to him, his own share of the fee bearing and being lessened by one-fourth.

The said Albert Pike further states that he is and has always been well known to the Hon. Peter P. Pitchlynn, to whom and for whom he the said Albert Pike and the said John T. Cochrane bound themselves to pay the said sum of five per centum; and to the end that the representatives of the said John T. Cochrane may be assured that the said sum is paid to the proper parties, and that the said other two attorneys may

not have any reason to impute to the claimant the appropriation to himself of any part of the said five per centum, the said Albert Pike assigns to the said Peter P. Pitchlynn, in trust for the parties entitled thereto, and to be paid to them with the approval of the said Albert Pike and upon the surrender to him of his said obligation.

The said Peter P. Pitchlynn also knows who were the parties originally provided for by means of the said additional 5 per cent., only one of whom is known to him the said Albert Pike, and also what persons, employed since the war, are entitled to have part of the same; as to all which the said Albert Pike knows nothing. Wherefore, and that he may free himself of all responsibility to all of said parties, and that the estate of the said Cochrane may be freed therefrom, he assigns to the said Peter P. Pitchlynn the said additional sum of 5 per cent., and requests that it may be paid to him upon his own receipt, that he may distribute it as justice and equity may demand.

And the said Albert Pike will, so far as the said five per centum belonging to himself is paid to him, settle with the estate of the said John T. Cochrane, and with said other attorneys, if they have any claim on him, for all moneys received by him on account of said fee and his expenses in 1862, and for his share of all moneys advanced by any of them, they settling with him for moneys out of which he was defrauded by them, or some of them, when the fee of \$120,000 was paid them in 1856; with all which this honorable court and the Choctaw Nation has nothing to do, or to inquire into the same, it being a matter of private settlement.

And he prays to be allowed in manner aforesaid the said fifteen per centum, and at the proper time to be paid his own portion of five per centum of all moneys received under the said award, and that the remaining 10 per cent. may be paid as he has above requested.

The said Albert Pike also shows that as to every dollar that may be recovered and received over and above \$2,332,560.35, neither the representatives of the said Cochrane, nor either of the said other two attorneys, are entitled to any fee at all, because neither of them has ever made the least effort to recover any more; but each of them has been willing to receive that amount in full, and has in fact abandoned all claim beyond that. And he states that if any larger amount is obtained, it will be wholly owing to himself and the said person who holds his obligation; the said Albert Pike alone having argued for the amount beyond that sum, and for interest, and demonstrated the clear right of the Choctaw people to all.

The said Albert Pike asks only his fee of five per centum, and the five per centum for the said other person who has given him constant and valuable assistance. He relinquishes to the Choctaw Nation (not to said Cochrane's estate or to the other attorneys) his right to and interest in the remaining twenty per centum of all moneys that may be recovered beyond the said sum, which twenty per cent. the said nation can deal with as it pleases. It will thereby be enabled to pay the newly employed persons who have rendered service since the war.

All which is respectfully submitted.

ALBERT PIKE.

CITY OF WASHINGTON, *District of Columbia*:

I, Peter P. Pitchlynn, delegate of the Choctaw Nation, at present alone at Washington, having examined the foregoing petition and statement, and knowing all the matters of fact and allegations contained therein to be true, do approve the said claim as stated, and recommend that it be allowed.

P. P. PITCHLYNN.

WASHINGTON, D. C., *April 14, 1872.*

For value received, I hereby assign to Peter P. Pitchlynn, for distribution among those entitled to the same, being persons employed before and since the war in connection with the Choctaw net-proceeds claim, the 5 per centum on the amount recoverable upon said claim that was by the contract made with John T. Cochrane, added to the 25 per cent. originally agreed to be paid to me as attorney of the Choctaw Nation; and I do hereby request that the same may be paid to him, and allowed to him as assignee and trustee, and do hereby authorize and empower him to receive and receipt for the same as such, and to distribute the same as to him may seem just.

Witness my hand and seal.

[SEAL.]

ALBERT PIKE,
Attorney of the Choctaw Nation, and Surviving Partner of John T. Cochrane, Deceased.

The WITNESS. I have another paper signed by Colonel Pitchlynn, which I will file also when I get it from my son. That contains the whole of the case, though there is a matter alluded to there which I may as well speak of so that you may have the whole matter. The first money that was paid under that treaty was for a claim for

a portion of the country, I do not remember what; but there was a good sum of money paid, on which there was a fee of about \$120,000, and Cochrane went out there and collected the fee. I did not go, and he sent me \$10,000 as my share of it. I knew it was not my share at all; but I thought I could get the whole claim paid after a while, and then I would settle it. He paid Pitchlynn \$18,000, and I should have had \$18,000; but that had nothing to do with the net-proceeds claim. You will find all that in the correspondence contained in the printed document which I leave with you. There were a good many people employed from time to time in the case. At every session of Congress the matter would come up, and different people would be employed, and their employment ended when the session ended. But I have been the attorney of the Nation all the time, and when I could not act in consequence of my having taken a part in the Confederate service, and being subject also, as I was then, to indictment for having incited the Indians to revolt, I employed General Denver.

Q. And you are responsible to him for his claim?—A. Yes, sir; whatever he is to get will come out of my 5 per cent. I did not make any written agreement with him in regard to his fee, and I do not care anything in respect to the matter of my fee in comparison with the pride and satisfaction I feel in the fact that the Supreme Court of the United States has decided that that award which I obtained in 1859 was final and conclusive under the treaty—absolutely so. That satisfies me; I do not care for anything else.

I make further statement under oath in regard to the Choctaw case, as follows:

The Choctaw Nation intrusted the prosecution of the net proceeds claim, with plenary powers, to four delegates, Peter P. Pitchlynn, Samuel Garland, Israel Folsom, and Dixon H. Lewis. Pitchlynn was here alone at the session of Congress of 1853-'54. Garland assisted in prosecuting the claim at two or more sessions afterwards. Folsom was only here at the session of 1860-'61. Lewis never came at all. I think that he died before the adjudication of the Senate in 1859.

The only parties that I ever associated with myself or employed in the case were John T. Cochrane, Douglas H. Cooper, Luke Lea, John B. Luce (for a time), and Edward Hanrick.

I was informed by John T. Cochrane that the additional 5 per cent. stipulated in the contract made for us all with him, to replace the one made with me, was for the benefit of the delegates. Peter P. Pitchlynn often told me that it was to be used in paying various persons, members of the Choctaw Nation. Cooper told me in 1870 or 1871 that it was intended to be used in paying attorneys in Mississippi. No one ever said that any part of it was to benefit myself or either of my associates by increasing our fees.

Garland and Folsom died some time after the close of the war. Peter Folsom never came here before the death of Pitchlynn; and as I did not believe what Cooper said, I considered that Pitchlynn, as sole delegate, had a right to receive the 5 per cent.

The contract for 30 per cent. made with John T. Cochrane was rescinded and annulled by the National Council of the Choctaw Nation, at my own special instance; and I procured this rescission and abrogation because John D. McPherson, executor of Cochrane's will, had transferred and assigned it to a third person several years before, for the exclusive benefit of the legatees of Cochrane and of Luke Lea. The latter had abandoned the case soon after the war, and neither Cochrane's executor nor any one representing Cochrane's legatees ever had done anything in the case after his death, or ever has to this day, except what Judge Black may have done or endeavored and failed to do before he abandoned the case. In procuring the rescission of the contract made with Cochrane, I intended to recognize, and, as far as I might have the power, give effect to, every one's rights under it, as if everything that had been done had been done under the contract originally made with me.

The delegate Pitchlynn availed himself continually of my services for several years after 1869, in his correspondence with the Departments and the prosecution of the claim before Congress, and we had frequent interviews, a hundred or more.

He always said that the widow and sister of John T. Cochrane ought to be paid and should be paid what would be just, out of the 5 per cent. to which he would have been entitled if he had lived; and we agreed that if the whole claim should be paid, and the whole fee collected, they ought to have \$50,000.

The said Pitchlynn and myself always agreed that Scott should be paid his \$75,000 and interest. He would never say positively that anything should be paid to Douglas H. Cooper. With the assignee of Lea he had some understanding, I don't know what. I only know that he intended to pay him something.

General Cooper, testifying some years ago before a committee of the House of Representatives, gave his own version of his connection with the net proceeds claim and the rights of his family growing out of it. He relieved me thereby of all obligation to care for his interests; but whatever may be the effect of his statement in favor of the Choctaws and as against himself, he did not relieve me from the duty of admitting the truth, which is, that he *had* an interest in the fee stipulated by me ex-

actly equal to my own after payment of my expenses; that Pitchlynn was entitled to his 5 per cent. clear, without deduction of any amount on any account whatever; and that the remaining 20 per cent., less the agreed and necessary deductions, belonged to myself, John T. Cochrane, Douglas H. Cooper, and Luke Lea equally. If Cooper had no interest, or abandoned what interest he had, my fee was $6\frac{2}{3}$ instead of 5 per cent. I leave those who represent him to vindicate his or their rights, only saying that he had an equal interest with myself, and twice enforced his right to it, receiving each time a large sum of money, and that I do not set up or rely on or mean to have any advantage from any abandonment of his right.

I think that a fair and reasonable sum ought to be paid to his widow and children, and this I often said to the Delegate Pitchlynn. I will not seek to prevent any one from having the full measure of his rights.

The agreements between myself and my associates, as well in the Creek as in the Choctaw case, were entirely oral. No contract, agreement, or memorandum with either of them was ever signed by me, or even written, and left unsigned. To Peter P. Pitchlynn I did give a written promise, in the winter of 1853-'54, to pay him 5 per cent., *i. e.*, one-fifth of the fee. That agreement was never changed by me.

Pitchlynn informed me, again and again, that he was bound to pay the representatives of A. O. P. Nicholson, of Tennessee, for services rendered by him before he was Senator, \$10,000; and I know of one contract made by Cochrane to pay a like amount to another person, to which none of the rest of us objected. He made another contract of $2\frac{1}{2}$ per cent. with a person who never rendered any service, of which I never had any knowledge until 1870, long after his death. I was no party to it; did not authorize it, and do not recognize it as creating any obligation or liability on my part.

Whatever is to be paid to the estate of Edward Hanrick, over and above what I paid him in 1862, is to be paid out of the 20 per cent. It was never agreed how much he should have, though Cochrane and myself talked with other each about it, and thought it might be right as matters then stood to fix it at one-eighth of the 20 per cent. I do not now think that it ought to be more than a twentieth part of it, 1 per cent. of the amount paid to the Choctaws under the decision of the Supreme Court. He rendered very little service.

The additional 5 per cent. which Pitchlynn was to have received I have nothing to do with. I do not know to whom he had made promises to pay money out of it.

The delegates had full power and authority, from the year 1852, if not before, and always afterwards, to contract with counsel to prosecute the net-proceeds claim for a compensation in the aggregate, for all persons employed, of not more than 30 per cent. This was always generally known among the Choctaw people, and never objected to, so far as I know, by any one; and, from what I have often heard of late from Choctaws and others, it is well known among the people that I am to have 5 per cent., and no one says that I am not entitled to it. This I state upon information on which I think I have a right to rely, and I believe it to be true.

I have only to add that, as General James W. Denver is entitled, under my contract with him, to one-half of what may remain due and be paid to me of my 5 per cent., my compensation, deducting what the prosecution of the claim has cost me in loss of business and in expenditure of money, over and above the \$1,500 to be paid me towards my expenses during each of the seven sessions of Congress before the war, will by no means equal the fee paid by the Government to a single lawyer for three or four months' professional labor in a star-route trial in the city of his residence.

Perhaps it may not be improper for me to state, as part of the history of the case, that in the treaty which I made in 1861 as commissioner of the Confederate States of America, with the Choctaw Nation, the payment to that nation of the full amount that might be found to be payable under the adjudication and decision of the Senate of the United States was expressly provided for; that I informed the President and Provisional Congress of those States that I had been the counsel and attorney of the Choctaws in obtaining that adjudication and decision; and with full knowledge of that fact the President recommended the ratification of the treaty, and the Provisional Congress ratified it.

I am quite willing to leave it to the Choctaw people themselves to decide whether and how much I shall be paid.

ALBERT PIKE.

TESTIMONY OF JOHN B. LUCE.

JOHN B. LUCE was then duly sworn and examined as follows:

By Senator INGALLS:

Question. You are a resident of the city of Washington?—Answer. Practically, yes; theoretically, no. My home is in Western Arkansas, in Sebastian County, and my family is there, but I have practically resided here for the last five or six years.

Q. What is your occupation?—A. I am an attorney. I have been attending to business as an attorney for some ten years.

Q. You were not an attorney when you came here, then?—A. Yes, sir; I practiced law in Arkansas from 1848 to 1852 as a member of the supreme court of Arkansas, and practiced in that western circuit which included then Sebastian and Crawford Counties, and afterwards concluded to go on to a plantation on the Arkansas River, and left that place in 1855 and was brought here to Washington by Mr. Cochrane under this contract.

Q. Was Mr. Cochrane a citizen of Arkansas?—A. No, sir; he was a citizen of Washington.

Q. How came you to be brought into contact with Cochrane?—A. My father used to live in Washington.

Q. In some official capacity?—A. Yes, sir; he had a clerkship in the Pension Office and he had known Mr. Cochrane very well. I got acquainted with Mr. Cochrane first through my father and afterwards I had been employed, before this Cochrane contract commenced and before Cochrane had anything to do with the Choctaw affairs, I had been employed by the Choctaws to come here and attend to some business by a delegation that came here preceding the Pitchlynn treaty.

Q. At what time was that employment?—A. I was here in 1851, 1852, and 1853, with the delegation that preceded the delegation which made the treaty.

Q. And during that time, in 1851, 1852, and 1853, were you employed in connection with Mr. Cochrane?—A. Well, part of the business of this delegation was to recover some back annuities. They had emigrated from Mississippi in 1830, or rather in 1831, 1832, and 1833, and the Choctaws always claimed that there had been some annuities which had never been paid to them. Part of the duty of this delegation that employed me to come here was to recover those back annuities whatever they were.

Q. What was your contract with them?—A. It was never a written contract at all.

Q. What was the understanding about it?—A. I was to divide equally whatever they received.

Q. You were to have half and they half?—A. No, sir; I mean whatever the nation paid them I was to receive half of.

Q. You were to divide the fees equally?—A. Yes, sir.

Q. And the fee was how much?—A. My recollection is that they were to get 5 per cent.; that is my recollection about it.

Q. Were your services under that contract paid?—A. Yes, sir.

Q. Now, about your connection with the prosecution of the claim that went to judgment, the net proceeds claim. When did your connection with the prosecution of that claim begin?—A. Under this Cochrane contract that commenced in 1855, after the treaty was made.

Q. Cochrane employed you at that time?—A. Cochrane employed me. I was going on to answer how I came to be connected with Cochrane in the matter.

Q. I do not care about that; it is immaterial. Did you employ Cochrane or did he employ you?—A. He employed me.

Q. He had been previously retained?—A. Yes, sir.

Q. What was his contract?—A. It was for thirty per cent.

Q. With whom was it made?—A. With Peter P. Pitchlynn, Samuel Garland and Israel Folsom, and Dixon W. Lewis.

Q. What were you to have under that contract?—A. I never knew; that is the plain English of it. He wrote to me that I should be placed on an equal footing with himself.

Q. You understood from him that you were to have half of it?—A. No, sir. I understood that a large amount was to be paid to others, and that various people were to come in.

Q. Who were they?—A. General Pike was one; Luke Lea, who was district attorney out there, was another.

Q. What connection did General Pike have with the business?—A. He was the first contractor—the man with whom the delegates first made the contract.

Q. Who succeeded him?—A. Mr. Cochrane.

Q. Do you understand that after Mr. Cochrane began the active prosecution of the claim General Pike had any interest remaining?—A. Yes, sir.

Q. What interest?—A. Mr. Cochrane always told me that he was puzzled to know exactly what it was.

Q. Were General Pike's claims ever definitely recognized by the Indians or by Cochrane?—A. Yes, sir.

Q. For what?—A. As I tell you, Cochrane never distinctly and clearly stated to me what it was to be.

Q. Did General Pike ever state to you what it was to be?—A. I never had any talk with General Pike about his contract until long after.

Q. So far as you know, neither the Indians nor Cochrane ever recognized General Pike's claim for any specific compensation?—A. Yes; after the Cochrane contract was made.

Q. I mean before.—A. Before, he had a specific contract for twenty or twenty-five per cent.

Q. What did he do under that?—A. I believe he wrote what he called "Notes on the Choctaw Question," and prepared some papers.

Q. For what purpose?—A. I suppose for submission to the Senate whenever the matter went to them.

Q. Were you here during the time continuously from 1854 up to the war?—A. No, sir.

Q. How long did you remain here?—A. I came here in December, 1855, and I was here again in 1856—from December, 1855, during the whole of the year 1856 nearly, and then went home and came back in December, 1856, and staid until along in March or April, 1857, and then came again in the fall of 1857 and staid until the summer of 1858, when I withdrew.

Q. You withdrew from the case then?—A. Yes, sir.

Q. Finally?—A. Yes, sir; finally.

Q. What was General Pike doing during that time?—A. When I first came, when Mr. Cochrane first wrote to me to come here to Washington, General Pike was in New Orleans. He had gone there and was absent, and Mr. Cochrane told me that one of the difficulties he had to contend with was that General Pike was the original contractor, and that he found it absolutely necessary to make a new contract in order to bring in other parties, Luke Lea being the principal one. Lea represented the Chickasaws, and the treaty of 1855 is a treaty between the Choctaws and the Chickasaws, and a very serious element was the disposition of the Chickasaws in the matter and the regulating of their affairs.

Q. What did Cochrane do under his contract with the Choctaws?—A. He conducted the negotiations that led to the treaty of 1855.

Q. What did he have to do in connection with the award of 1859?—A. The case as presented to the Senate was substantially prepared by General Pike and myself.

Q. Prior to 1858?—A. Yes, sir. The paper that I prepared went into the Senate committee in 1857.

Q. Do you know who prepared the final report that was made by the Senate committee?—A. No; I do not.

Q. Do you know whether General Pike did it or not?—A. General Pike told me that he did, but he certainly did not prepare the whole of it, because I had furnished memoranda on the matter frequently to Judge Sebastian, who was chairman of the committee, and from time to time, in answer to his questions, I prepared statements, and some of those sentences that I prepared I afterward recognized in the report, although I did not draw it.

Q. Was your withdrawal from the case in 1858 formal and with the consent of the Indians?—A. The Indians did not know me in the matter; they knew Cochrane, and Cochrane employed me.

Q. Did you have any settlement with Cochrane when you withdrew from the case in 1858?—A. No, sir.

Q. Or any understanding about the compensation?—A. No; I told him I was going out of the case, and if ever got anything out of it he might pay me what he thought proper.

Q. When did you resume your connection with the case?—A. In 1872.

Q. When did Cochrane die?—A. In the fall of 1866.

Q. Who represented Cochrane after his death?—A. John D. McPherson, his executor.

Q. What attorney?—A. Mr. McPherson was an attorney himself, but he made a contract with Judge Black.

Q. You say that McPherson made a contract with Judge Black?—A. Yes, sir.

Q. Do you know anything about any arrangement being made between Cochrane and Black prior to Cochrane's death?—A. No, sir.

Q. Do you know anything about an assignment of Cochrane's contract to Black?—A. Yes, I have seen the assignment; that is, I have seen a copy of it.

Q. By whom was that made?—A. That assignment was made by John D. McPherson.

Q. His executor?—A. Yes, sir.

Q. Do you know anything about any financial transactions based upon the contingent interest of Cochrane in the fee that he was to receive by way of a loan from Thomas A. Scott?—A. I have no personal knowledge, but I have heard from nearly everybody who has talked with me in relation to it that Scott advanced \$75,000, and that Mrs. Cochrane, the widow, got part of that money and Luke Lea got the other part. I think Luke Lea told me so.

Q. Where is Luke Lea now?—A. I think he is in Mississippi.

Q. Do you know his post-office address?—A. I do not; but I think they would know it at the Department of Justice. He was United States district attorney there until quite lately.

Q. Do you know anything about the professional connection of Ward H. Lamon with this case?—A. Lamon was a partner of Judge Black. I was here in Washington attending to other matters, and had no connection whatever with this claim, and the first that I saw of Lamon was, I was staying on G street, and he came to my boarding-house one night in a carriage and wanted me to go up to the House of Representatives. That was in the winter of 1866-'67; probably in February, 1867.

Q. For what purpose did he want you to go to the House of Representatives with him?—A. There was a debate coming on upon this claim, and Judge Black and others connected with it were trying to get an appropriation passed for it and they were having some trouble, and I always supposed that Luke Lea had told him that I was familiar with the facts of the case. At any rate, the fact is that he did come after me in the way I state.

Q. When did Luke Lea withdraw from the case?—A. He withdrew when Scott bought him out. He sold out, and I do not think he has had any connection with it since.

Q. You say Scott bought him out?—A. I mean to say that his interest in the Cochrane contract was sold to Scott. Of this \$75,000 one-half went to Cochrane and the other half to Luke Lea.

Q. That represented Luke Lea's interest in the Cochrane contract?—A. Yes, sir; I understand so.

Q. You say you resumed your connection with the case in 1872?—A. Yes, sir.

Q. In what way?—A. In 1872 I was here, and late in the fall of 1872, at the request of a man who had some sort of a railroad claim—

Q. Who was that?—A. It was Elliot Condit, I think. He wrote to me an urgent request that I should come to Washington. I did not understand then, and never have understood, why he wanted me to come. He wrote to me that it was important for me to come to Washington, and I came. He had some sort of claim—

Q. Just state your connection with the Choctaw business?—A. He wrote to me to come here, and while I was here I heard of an attack made upon this claim by the Solicitor of the Treasury.

Q. An attack on the Choctaw claim?—A. Yes, sir. It was an attack that was sent to Congress by the Secretary of the Treasury, Mr. Boutwell. Well, Pitchlynn told me that answers had been put in to that attack, and the answers were considered unsatisfactory.

Q. By whom were they prepared and put in?—A. General Pike, I think, put in one, and I understand that John H. B. Latrobe, of Baltimore, put in another.

Q. Who is Mr. Latrobe?—A. He is an attorney living in Baltimore.

Q. Is he still living?—A. Yes; I think so.

Q. You may proceed.—A. The answers, whatever they were, Mr. Pitchlynn told me were considered unsatisfactory to the two committees, and he showed me this attack and wanted me to reply to it, and I went to work then and spent a month in hunting up the materials, and prepared a reply.

Q. Were you employed then as an attorney?—A. No, sir; Mr. Pitchlynn applied to me as a friend, and I went to work at it.

Q. Without compensation?—A. Yes, sir; without any compensation at all.

By Senator JONES:

Q. You prepared the answer, did you?—A. Yes, sir; and the answer went to the two committees, and it was considered satisfactory, I presume, for a favorable report was made from the Senate committee and from the House committee. Immediately after that Pitchlynn made an appeal to me to stand by him. He said it was absolutely necessary to have somebody here who knew the facts of the case, and he said if I would stick to him he would see that I was paid.

By Senator INGALLS:

Q. Did you have any contract in writing with Pitchlynn?—A. No, sir.

Q. Did you have any correspondence with him?—A. No, sir, not on that subject.

Q. Since 1872 has your connection with the case been continuous?—A. Yes, sir.

Q. Have you had any contract with any person for compensation?—A. Yes, sir; in March 1875, I had a contract with Peter Pitchlynn for five per cent.

Q. Where is that?

The WITNESS. Do you mean the original contract?

Senator INGALLS. Yes.

A. It is in the safe deposit up here.

Q. I wish you would produce it, so that a verified copy can be incorporated in the record.—A. I will do so. Perhaps what will answer the purpose is a contract that I have in my pocket now. But I was going to say that contract expired by its own limitation.

Q. When?—A. In about 1876 or 1877. Then about the time that the President sent a message on this subject to Congress and a report went in from the Indian Office, and before my first contract had expired, I prepared a second one, which was executed by Pitchlynn and myself; and this second contract was submitted to the Indian Office, and that office disapproved of that one. Nothing more was done in regard to attorneys until the act of 1881 was passed, sending this case to the courts, when the contract I have now was made, which is to all intents and purposes the same as the others; and I have brought it here with me.

Q. Is this a certified copy of the contract on file with the Indian Office?—A. It is not certified to.

Q. Is it as a matter of fact a copy?—A. Yes, sir.

Senator INGALLS. This contract should be incorporated in the record.

The contract referred to is as follows:

“Whereas John B. Luce, of the county of Sebastian, and State of Arkansas, by occupation an attorney, has been heretofore employed in prosecuting claims of the Choctaw Nation and of its individual citizens against the United States; and

“Whereas such employment commenced before the passage of the resolution of the Choctaw Council, under which the delegation hereinafter mentioned was first constituted in the year 1853 and was resumed after the date of the treaty of 1855, in preparing statements of the claims of the Choctaws for presentation to the Senate, under the eleventh article of said treaty; and

“Whereas, the said Luce has rendered essential service in the prosecution of the claims of the Choctaw Nation for the award of the Senate of March 9, 1859; and

“Whereas by reason of his past connection with the prosecution of said claim, and of his previously acquired knowledge of the facts upon which said claim was originally based, extending over a period of thirty-five years, the said Luce has become and is more familiar with the details and past history of said claim than any other person now living; and

“Whereas the United States Court of Claims has been authorized by an act approved March 3, 1881, to try all questions of difference arising out of treaty stipulations with the Choctaw Nation, and to render judgment thereon, subject to an appeal to the Supreme Court of the United States; and

“Whereas, in prosecuting the claims of said nation before said courts under said act, the services of an attorney of record in said courts and of counsel to assist him will be required:

“Now, therefore, the Choctaw Nation, by Peter Folsom, a citizen of the said Choctaw Nation, by occupation a delegate representing said nation, and residing therein, being duly authorized by resolutions of the Choctaw general council of November 9, 1853, and November 10, 1854, to prosecute every claim and interest of the Choctaw people against the Government of the United States, and for that purpose to enter into all contracts which may become necessary and proper; and by subsequent resolutions, of November 17, 1855, November 4, 1857, and October 29, 1874, recognizing, continuing, and reaffirming the powers in the resolutions first above named conferred, has, on this 26th day of April, 1881, at the city of Washington, D. C., made and entered into the following articles of agreement with the said John R. Luce, namely: The said Choctaw Nation does hereby constitute and appoint the said Luce the true and lawful attorney of said nation, for said nation, and in its name, to represent the Choctaw Nation in prosecuting the claim of said nation for the net proceeds of the lands ceded by the treaty of 1830, or any other sums that may be due on any account whatsoever to said nation or to individual members thereof, before the Court of Claims and the Supreme Court of the United States, under and pursuant to the said act, approved March 3, 1881, for the purpose of obtaining from said courts an adjudication in favor of said nation or individuals, or both of any and all amounts that may be due, either under the treaties heretofore made between the United States and said nation, or under the award and decision of the Senate of the United States of March 9, 1859, or on any other account whatsoever. For which service by the said Luce to be rendered, the said nation hereby promises to pay the said

Luce an amount equal to five per centum of whatever sum or sums may be adjudged and decreed by the said courts to be due said Nation and the said individuals or either; to be computed upon and deducted from whatever may be certified to be due said nation or individuals, or both, under the seal of said courts, or of either of them. And the said five per centum shall be in full for all services that may have been by the said Luce heretofore rendered, in prosecuting the claim of said nation, for the net proceeds aforesaid, from or after the time it was first formally presented, as well in preparing the same for presentation to the Senate for the purpose of obtaining an award as afterwards, in prosecuting the claim for the amount of said award, and other amounts due the Choctaw Nation, either before or after the date of this instrument, and also in full for all expenses at any time incurred by the said Luce, including compensation of such attorneys and counselors as he may find it necessary to employ to assist in prosecuting said claims before said court. And it is further agreed that the stipulations herein set forth shall remain in force until the amount due the Choctaw Nation for the net proceeds aforesaid shall have been recovered, and secured and finally adjusted and settled for the parties in interest, in manner and form as provided by their treaties with the United States, provided final judgment shall have been rendered on or before the first day of May in the year one thousand eight hundred and ninety-one. Otherwise, the stipulations herein contained shall on that day cease to have any binding force or effect.

"And it is further agreed that the legally constituted authorities of the United States are hereby authorized and empowered to pay to said Luce or his legal representatives or assigns the amount that may become due to him under this contract, and his or their receipt therefor shall be a full discharge and acquittance of the United States from and on account of the moneys so paid to said Luce.

"In witness whereof, the said Choctaw Nation, by Peter Folsom, agent and delegate of said nation, and the said John B. Luce, at the city of Washington, in the District of Columbia, have hereunto set their names on this the 26th day of April, A. D. 1881.

"THE CHOCTAW NATION.

"By PETER FOLSOM,
" *Its Delegate.*

"JOHN B. LUCE.

"Executed in the presence of

"F. P. CUPPY.

"H. E. McKEE."

"Personally appeared before me, David K. Cartter, chief justice of the supreme court in and for the District of Columbia, Peter Folsom, of the Choctaw Nation in the Indian Territory, and John P. Luce, of the county of Sebastian and State of Arkansas, and in my presence, at the city of Washington, on the 26th day of April, 1881, executed the foregoing agreement, at the same time stating to me, each for himself, that the only parties therein interested are the Choctaw Nation, represented by the said Peter Folsom as delegate of the one part, and the said John B. Luce of the other; that the said Folsom, as delegate, claims full power to represent the said Choctaw Nation, under and by virtue of the several resolutions of the Choctaw general council, in the said agreement specified; that the said Folsom makes the said agreement for and in behalf of the Choctaw Nation, and that the said John B. Luce appears in person for himself.

"D. K. CARTTER,
" *Chief Justice.*

"Approved, May 24, 1881.

"H. PRICE,
" *Commissioner.*

"Approved:

"S. J. KIRKWOOD,
" *Secretary.*

[Indorsement on foregoing contract.]

"8941. Indian Office. Inclose, No. 4. 1881. Revised Statutes, sec. 2103. 886. 1881. Department of the Interior, Indian Div. Received Apr. 28, '81. Recorded in Misc. Record Book, Ind. Office, Land Div., pp. 67-70, June 2, 1881."

By Senator INGALLS:

Q. You say that from 1872 to the present time your connection with the case has been continuous?—A. Unbroken; yes, sir.

Q. With the approval of the Choctaw authorities?—A. I suppose so. I went seven successive sessions to the Choctaw council, and they always recognized me.

Q. During that time state what other attorneys and agents have been representing the Choctaw Nation with their consent—I mean from the time of your connection with it in 1872?—A. Mr. Henry E. McKee, of this city, was in the case. I found him in the case here in 1872, and he was a confidential adviser to Pitchlynn. I cannot tell you now exactly when I found out the facts, but not long after I came back into the case I found that McKee had a contract. That contract I never saw until the resolution directing this investigation was passed; he showed it to me then. Your question was about the knowledge of the Choctaws. All I know about that is that McKee was down at the Choctaw council on one occasion when I was there, and it seemed to be understood by them that he was authorized to act in the matter; and afterwards I saw and talked with Mr. Campbell Laflore, the present delegate, who had known McKee many years ago, and he told me that he had knowledge of this contract. I think the contract was made in 1870.

Q. During that time, from 1872, what connection has Ward H. Lamon had with the prosecution of the claim?—A. None that I ever heard of.

Q. Would you have been apt to hear of it if he had ever had any?—A. Yes, sir; I think so.

Q. What were your relations with Pitchlynn, Laflore, and other representatives of the Choctaws; were they intimate and confidential?—A. Remarkably so. Pitchlynn and myself had been intimate friends since 1845; and that is one reason why he urged me to stick to him and make an appeal to me on the score of old friendship. After I came here and was connected with this matter Pitchlynn was in the habit of coming to my room nearly every day, when the weather would permit, and talking over matters freely and confidentially. During the time I was staying there he must have been in my room on an average once a day every week day during the whole time I was in Washington, and he talked as freely to me as any man ever did.

Q. About all the aspects of the case?—A. Yes, sir; and all the parties connected with it.

By Senator JONES:

Q. But he never told you anything about Mr. Lamon?—A. No, sir.

By Senator INGALLS:

Q. Did he ever tell you about Jere. Black?—A. I cannot answer that question, for I am laboring under this difficulty: I have heard a good deal about Judge Black in connection with the matter, but I cannot tell exactly where the information came from or to what extent he spoke of him. I remember his saying this to me about Judge Black frequently: He said that when Black was his attorney he could never get to see him; that he would go there with the two Folsoms and Garland, and they would find him shut up in his house or else off arguing a case at the Supreme Court, or probably at York, Pa., and there was no satisfaction in having any dealings with him at all; that he must have some other man whom he could have dealings with; that he must have some man that he could see and talk to.

Q. Do you know of any representation of the interest of Cochrane's estate in the prosecution of that Choctaw claim with the concurrence of the Choctaw delegation?—A. I do not know that I exactly understand the question.

Q. Cochrane was the original contractor?—A. No; General Pike was.

Q. But I mean subsequently Cochrane was the original agent and attorney for them?—A. Yes, sir.

Q. And he died in 1866 or 1867?—A. Yes, sir; in 1866.

Q. What I want to ascertain from you is whether there ever was any succession in interest to the Cochrane contract in the prosecution of that claim with the concurrence and approval of the Choctaw people or delegation?—A. I do not think there was.

Q. Would you have been apt to know it?—A. Certainly I should have known it. There was the difficulty. The arrangement with McKee was made in 1870, when I was not here, and I was entirely out of the case. But I never heard in my conversation with Pitchlynn of any one who was attending to the case.

Q. When did Pitchlynn die?—A. He died just before the passage of the act sending this case to the Court of Claims in 1881.

Q. Who succeeded Pitchlynn as a delegate of the nation?—A. His co-delegate, Peter Folsom, and Folsom died some two or three years ago, and then Campbell Leflore, the present delegate, came.

By Senator JONES:

Q. Is he here in the city?—A. Yes; he is here now.

By Senator INGALLS:

Q. Let me ask you if Pitchlynn, Folsom, and Leflore, to your knowledge, recognized the existence and validity of this contract with McKee?—A. Oh, Pitchlynn, Folsom, and Leflore undoubtedly did; that is to say, Pitchlynn always talked to me as though he did.

Q. But you did not know any thing about the terms of the contract?—A. I knew generally that it was for thirty per cent. My understanding was that it was not exactly to represent the administrator upon the Cochrane contract, but to take a fund set apart under the Cochrane contract to liquidate any just claim under it, so that if any man had rendered any service under the Cochrane contract he was to be paid for it.

Q. Let me ask you what are your relations to the McKee contract? To whom do you look for the liquidation of your five per cent.?—A. The law recognizes that, you know.

Q. I understand that. But is that part of the thirty per cent. that would be awarded to McKee, should his contract be held valid, or not?—A. My five per cent. would be deducted; and in fact, as I tell you, I never saw the McKee contract until after this investigation was ordered by the Senate, and then McKee showed it to me, and to my surprise I found that he had indorsed on the back of it my five per cent. as a credit, to be deducted from the thirty per cent., and he must have done that five years ago.

By Senator JONES:

Q. As I understand, then, you consider this an unfunded contract with the Choctaws, but when your 5 per cent. is paid that reduces the 30 per cent. to that extent?—A. Yes, sir; that was always the understanding.

The subcommittee then adjourned until Tuesday, January 25, 1887, at 10 o'clock a. m.

WASHINGTON, D. C., *Tuesday, January 25, 1887.*

The subcommittee met pursuant to adjournment at 10 o'clock a. m. Present, Messrs. Dawes and Jones.

TESTIMONY OF JAMES W. DENVER.

General JAMES W. DENVER was then duly sworn and examined as follows:

By Senator JONES:

Question. Please state your full name, your place of residence, and your occupation.—Answer. James W. Denver; residence, Wilmington, Ohio; place of business, Washington, D. C.; profession, attorney at law.

Q. Have you been connected with the case known as the Choctaw net-proceeds claim?—A. I have.

Q. For how long?—A. I am not right sure when I was first brought into the case.

Q. Please state in your own way, in as direct and brief a way as possible, your connection with it and whatever facts you know in regard to the management and conduct of the case on the part of the attorneys.—A. My direct connection with it was

by having been employed by General Albert Pike to represent him. Some time after the treaty of 1866, when all former treaties were reaffirmed, General Pike came here, and I think along about 1869 or 1870 or somewhere in that neighborhood he asked me to attend to it for him, as there were prejudices at that time against those who had been in the Confederacy; and since that time I have been very intimately connected with the case. Peter P. Pitchlynn, the Choctaw delegate who managed or looked after the business here so long, was informed of my employment, and expressed himself as very much gratified, and made my office a frequent stopping place, and we very often consulted about it.

Q. Have you been intimately connected with the management of the case from that time until now, and familiar with whatever steps have been taken by counsel in the case?—A. Well, so far as the action of counsel in the case is concerned, I have been. The management of it before it assumed that shape I was only partially acquainted with, only heard something about it now and then.

Q. Do you mean by that after you became connected with the case, after the time it went into the courts, or do you mean prior to that connection?—A. Well, prior and up to that time, because I was in Congress here at the time the treaty of 1855 was made, and I immediately afterwards became Commissioner of Indian Affairs, and that brought me in contact with all those matters, and of course I had to give some attention to them. In that way I became somewhat acquainted with the case. I was acquainted with Pitchlynn before the treaty was made at all. We were boarding at the same house.

Q. Before which treaty was made?—A. The treaty of 1855.

Q. Who has been actively connected with the case as agent or counsel of the Choctaws since your connection with it?—A. My intercourse has been with Peter P. Pitchlynn all the time. He is the man I knew as being actively concerned in presenting it to Congress.

Q. When did he die?—A. He died, I think, in 1881.

Q. In this city?—A. In this city.

Q. Were there other counsel besides yourself connected with the management of the case?

The WITNESS. After it went into court?

Senator JONES. Yes; at any time since your connection with the case.—A. Since my connection with it General Pike has been connected with it, and has written a great deal and done a great deal of work in the case. He not only did that before I became connected with it, but afterwards he wrote a great deal, and no man was as familiar with the case as he was, so that it was much easier for him to prepare papers than for most anyone else to do so.

Q. Do you know how General Pike was associated in the case or how he came in the case, and by what authority he acted?—A. I think so. I have seen a contract that he had with the Indians—with Pitchlynn.

Q. Pitchlynn recognized him as one of the attorneys and knew of course of your being a representative of General Pike in the case, did he?—A. Oh, yes, sir.

Q. And recognized you and him as attorneys in the matter?—A. Yes, sir; and consulted us very often, and very often had me go to see General Pike about matters that he wished him to look to.

Q. Do you know who prepared the bill that sent the case to the Court of Claims?—A. No, I do not. There were a number of bills prepared at different times; I know of some that were prepared.

Q. What attorneys represented the Indians in the Court of Claims?—A. Mr. Luce was the principal attorney, that is, the attorney of record, and the associate counsel were Messrs. Shellabarger & Wilson, John J. Weed, Judge Cuppy, and myself.

Q. Do you know under what contract or arrangement any of these parties or all of them appeared in this case?—A. Nothing more than what I have heard.

Q. Were they all actively engaged in the prosecution of the claim?—A. Yes, sir.

Q. And were recognized as counsel by all parties?—A. Yes, sir.

Q. Who was the Choctaw delegate during the trial in the Court of Claims at the time of the trial? Was Pitchlynn then living?—A. No, sir; Pitchlynn died just before the bill passed Congress, and then he was succeeded by Peter Folsom—I think it was Peter or Israel Folsom.

I desire now to file with the committee a paper which was handed me by General Pike and which I saw soon after it was executed. I think it was executed in 1872. The paper submitted is as follows:

“I, Peter P. Pitchlynn, delegate of the Choctaw Nation, do, at the request of Albert Pike, esq., of the city of Washington, certify and attest that he was originally employed as the attorney of the Choctaw Nation, in the year 1852, to present its claims against the United States, by a contract in writing fixing his compensation at 25 per cent. of all that might be recovered; that the substituted contract with John T. Cochrane, who had been employed by and associated with him, was made in his absence and without his knowledge or consent, the delegates being led to suppose

that it was not his intention further to attend to the business of the Nation; but that, after the treaty was made, they found him associated with the said Cochrane as before, and assuming the principal management of the business, in obtaining the award of the Senate, which, but for his influence and ability, would never have been obtained; and I am now satisfied, by the letters of the said Cochrane, in the possession of the said Albert Pike, and other facts that have come to my knowledge, that when the said substituted contract was made he was absent from the city of Washington by agreement with the said Cochrane, and had not abandoned the case, but continued all the time to have an equal interest therein, and in the fee to be paid, with the said John T. Cochrane; that he prepared the arguments used before the Committee of Indian Affairs, and argued the case before them orally, and was at Washington five winters in succession during the sessions of Congress conducting and prosecuting the said claim; and that his expenses were very large and loss of business very great; and, finally, that it was wholly owing to him that the appropriation of \$250,000 in money and \$250,000 in bonds was obtained in March, 1861.

"And the said Albert Pike has, during the last two years, rendered most important and valuable services to the Nation, unconnected with said claim, in vindicating their rights and defending their interests, without compensation or expectation of any, for which services no amount of money could be a sufficient compensation, but he deserves the gratitude and love of every Choctaw for his eloquent and powerful vindication of their rights.

"I do hereby certify and attest that the said Albert Pike is entitled to be paid and receive ten per centum of all moneys, principal and interest, and all bonds, that shall be received from the United States under the award of the Senate made in 1859, five for himself and five for another party, not Douglas H. Cooper (in trust for himself and others who were from the first equally interested in the said fee with himself and John T. Cochrane, and entitled to five per centum thereof), for which the said person, or himself and others, held and holds the obligation of the said Albert Pike, and he has during the whole time, and up to the present day assisted zealously and efficiently in the prosecution of said claim.

"Also, I certify that the said Albert Pike is entitled to receive and have distributed the additional five per cent. stipulated by the contract with the said Cochrane, in which the said Cochrane and the other original parties had no interest whatever, each of the three being entitled to five per centum and no more, and I consent to act as trustee to distribute the same.

"I furthermore certify and attest that the said Albert Pike is also entitled to be paid, and ought to be paid, out of the very first moneys received, in addition to five per centum of all moneys and bonds received, the sum of \$10,000 for his expenses during five winters at Washington, none of his partners incurring like expenses in prosecuting the said claim, nor losing any business in consequence of it; and his actual expenses being much more than \$2,000 each winter.

"And the said Albert Pike having always dealt honorably, justly, and generously with the Choctaw people, and it being their universal desire that he shall be paid, and he asking only what is his right, I do hereby approve and recommend and advise the allowance of his claim for 15 per cent. of all moneys and bonds that may be received under the award, five for himself, five for the parties holding his obligation, and five to be distributed among persons employed; and the sum of \$10,000 for his expenses.

"P. P. PITCHLYNN,
"Choctaw Delegate.

"General Pike informs me that this paper should be dated early in 1872, when it was executed.

"J. W. DENVER"

By Senator JONES:

Question. That paper states that some other party was entitled to part of the 10 per cent. fee. Do you know who that party was?—Answer. No, sir.

Q. I understand that your claim in this case is under General Pike?—Yes, sir; I claim under General Pike.

Q. What per cent. of this fee do you understand is properly belonging to you and General Pike.—A. Five per cent.; that is, of the net proceeds.

Q. Do you know anything of any connection of Judge Black, or Black and Ward H. Lamon, with this case?—A. I know some little about it, but not very much. Judge Black told me at one time that he was very much disturbed about the Choctaw matter; that he had induced Tom Scott to advance, I think it was, \$75,000 under the impression that the whole fee to be derived from the Choctaw claim, which he regarded as a good one, belonged to John T. Cochrane and Luke Lea, and upon his recommendation Scott had advanced the money; and then there came trouble about it and he was very much distressed to think that he had induced his friend to invest his money where it was not safe; and he said that if they would only secure him the

return of that money, that is, secure the return of it to Scott, that he would be willing to go out of it entirely. I saw him some time afterwards and he told me that they had made that arrangement, and that he had nothing further to do with it. Both of these conversations I think were in the office of Black, Lamon & Co., on Fourteenth street, just below the Ebbitt House; and afterwards I had another conversation with him, when the same subject came up, and he was away up on I street, I think it was; at any rate it was near one of those open places, a triangle, at I street and Pennsylvania avenue, when he repeated again that he was glad to have gotten the thing fixed, and he wanted no more to do with it.

Q. Can you fix the date of that conversation, or either of those conversations, or about the date?—A. I cannot. It was during the existence of the firm of Black, Lamon & Co., when they had their office on Fourteenth street.

Q. Can you approximate the date, or come within a year or two of it, do you think?—A. I cannot do that. It could be ascertained, I think, by reference to any agreement that was made to return that money, but I cannot fix the time.

Q. That was during your connection with the case or since you came into it?—A. Yes, sir. I was brought into the case by General Pike.

Q. Do you know of Lamon or Judge Black ever doing anything as an attorney in the case?—A. Nothing more than I have related as having passed between Judge Black and myself. I have never known them to do any actual work.

Q. If any of them had ever done any actual work in connection with the case since you have been connected with it do you think you would have known it?—A. Yes, I think I should have known it; certainly if it had been done in the courts I would know about it.

Q. Then neither of them, Black or Lamon, have ever done anything in the courts in connection with the case?—A. No, sir, nothing.

Q. And you do not know that they have done anything at all?—A. I do not.

Q. You think that if they had you would have known it?—A. I rather think so. At the same time there might have been a great deal done outside that I would not know anything about.

Q. But as an attorney?—A. As an attorney I would have known all about it.

Q. You have stated that Judge Black said there was some arrangement made to pay back that money to Scott. Did he tell you what that arrangement was?—A. No, sir, he did not any further than those parties who represented Cochrane and Lea had obligated themselves to do it.

Q. The parties who represented Cochrane and Lea had obligated themselves to make Scott secure?—A. Yes, sir, that was my understanding of it.

Q. Do you know Henry E. McKee?—A. I do.

Q. Has he been connected with this matter in any way?—A. Yes, I have found him very actively connected with it.

Q. For how long a time?—A. I think for eight or ten years.

Q. Is there any other statement you would like to make in connection with this matter?—A. I think not.

TESTIMONY OF CAMPBELL LEFLORE.

CAMPBELL LEFLORE was then duly sworn and was examined as follows:

By Senator JONES:

Question. Please give your name and residence, and state what official position you occupy, and your relation to the Choctaw claims.—Answer. Campbell Leflore; I am a resident of the Choctaw Nation, near Fort Smith, Ark.; I am at present delegate of the Choctaw Nation in connection with the prosecution of the net-proceeds claim of that nation against the Government of the United States.

Q. How long have you been in that position?—A. My commission is dated the 30th of April, 1885.

Q. You are a Choctaw?—A. Yes, sir.

Q. And have lived all your life among the Choctaws?—A. Yes, sir; I was born and raised in the old Choctaw Nation, east of the Mississippi River. After I grew up and had what education I have I joined my people west of the Mississippi again in about 1857.

Q. Have you been familiar with this case during its pendency here?—A. Yes, sir.

Q. Can you state who have been the attorneys representing the nation here from the time it began until now; the agents as well as attorneys at law looking after the interests of the Choctaws in this claim?—A. I think I can.

Q. Please state, in as clear and succinct a way as you can, what facts you know in connection with the matter, so as to give us all the information you have.—A. Originally this claim was in the hands of General Pike. From Pike it passed into the hands of Cochrane. After the death of Cochrane for a few years there was an unset-

tled claim to the right to control it. But in about 1871 or 1872 that was settled and it was agreed and understood by the Choctaws that Mr. McKee was the representative man of the nation, and from that time until this I know of no interruption of that right of supervising and representing the nation in the prosecution of the claim.

Q. And has Mr. McKee looked after it actively from that time until now?—A. Yes, sir; I have been connected with the claim myself all the while, operating on the end in the Indian country, and Mr. McKee and Mr. Luce, with such attorneys as they have employed here, have represented this end of the line.

Q. Do you personally know anything about the individuals who were connected with the management of this case from the death of Cochrane up to the time that it went into the courts here.

The WITNESS. Do I know who was managing it?

Senator JONES. Yes, personally. That is to say, were you here and familiar with the individuals taking an active interest in it, or did you just know in a general way that it was under the management and control of Luce?—A. A large proportion of the reports and correspondence between Luce and the Choctaw Nation has passed through my hands for a number of years.

Q. Do you know whether or not General Denver, General Pike, Ward H. Lamon, Judge Black, and others have had any active connection with this matter since the death of Mr. Cochrane at any time up to the present time?—A. I know there has been a disposition on the part of those parties you speak of to control the claim, but my understanding is that they have never effected that object, and have never succeeded in getting control of it.

Q. Do you or not know what they did at different times towards the prosecution of the claim here?—A. I do not think they have ever done anything, so far as the reports are concerned. So far as I have been advised—

Q. I am asking about your personal knowledge.—A. I am not personally familiar with the transactions here.

Q. Do you know anything about any understanding or arrangement between Cochrane and his executor and Judge Black, or Black, Lamon & Co.?—A. I know it simply from conversation with parties here, with McKee and others who were managing the claim here. I do not know Lamon at all; I never knew Judge Black, and I was not acquainted with any of the parties except Messrs. Shellabarger and Wilson, and McKee and Luce.

Q. Do you know what the relations of General Pike and General Denver have been to the claim? Has General Pike been connected with it all the way along from its beginning?—A. No, sir; General Pike has not been connected with the claim for a number of years. His interest, I think, or at least the business originally confided to him, has been to some extent under the supervision of General Denver, as I understand.

Q. And General Denver has represented him in that connection?—A. Yes, sir.

Q. Has the connection between General Denver and General Pike in regard to the claim been continuous all along?—A. I think probably on one branch of it. There is one branch of the claim that I understand General Denver and General Pike are concerned in, and General Denver has probably been, to a greater or less extent, in connection with that all the time.

Q. You mean since General Pike ceased to be actively connected with it?—Yes, sir. General Pike left the claim a few years ago. It was probably best for him to have done so, and General Denver since that time has been consulted wherever the interest of General Pike was affected.

Q. Who made the contract with McKee to prosecute the claim?—Colonel Pitchlynn. He was the operative man in the delegation for a number of years, and those contracts were generally made by him. Cochrane has always been regarded as a party whose interest and supervision of the claim was perpetual, and that was perpetuated by McKee, as I understand it.

Q. Have you ever known of any connection of Ward H. Lamon with the case?—A. No, sir; there has never been any paper that I have seen of that kind. Lamon I think at one time gave the old Colonel Pitchlynn trouble about some part of it, wanting to have control of it after the death of Cochrane, but it was never admitted, I understand.

Q. You understood that from Pitchlynn?—A. Yes, sir; that is about the way I got it. He claimed to have invested some money in it in some way and wanted to run it, but it was not allowed.

Q. Was this contract that was made by McKee approved by the Choctaws in their council, or what was the situation in regard to it?—A. There has been no action of the council in regard to it. Pitchlynn having control of the prosecution of the claim, his reports to the Choctaw council made by these parties, Luce and McKee, have been ratified from year to year, simply admitting or sanctioning the action of Pitchlynn in that way.

Q. And recognizing McKee and Luce as their authorized agents?—A. Yes, sir.

Q. Have they been making annual reports of the progress of the claim?—A. Yes; every few years for the last several years. After the death of Pitchlynn he was succeeded by Peter Folsom, and he was an aged man and not much in public business, so the reports were made through me, and I generally presented them to the council and explained them for him. I have been indirectly connected with it ever since McKee has, and probably before. I was the secretary of the delegation which arranged the treaties of 1866, and since that time I have been to a greater or less extent familiar with this transaction, and the reports of McKee and Luce to the Choctaws have been made to the Choctaw council for several years past through me, Folsom being rather retired on account of his age. After his death I was appointed to fill his place.

By Senator INGALLS :

Q. Recognizing, as I understand you say as you do as the representative of the Choctaws, the validity of McKee's contract for services rendered in the prosecution of this claim, do you understand that Mr. McKee under that arrangement is to liquidate whatever preceding outstanding claims for services may exist, going back as far as Cochrane and the others about whose contract there has been testimony?—A. Yes, sir; our understanding is that the sum allowed by the Choctaws for services in the prosecution of this claim is to settle all the indebtedness, and it is to be settled now, as we understand it, through McKee. All parties who have rendered service are entitled to compensation out of this same fund, and it is to be paid.

Q. Do you know if there has been any liquidation or adjustment of these outstanding claims between the parties?—A. No sir; I do not.

Q. Have you any idea as to the method that could or should be pursued, in case Congress should make the appropriation necessary to pay this judgment, for the ascertainment of those outstanding claims and their settlement? What tribunal is there through which that could be ascertained?—A. I do not understand that there is any tribunal probably that could adjust it upon equity and good conscience, except through the parties themselves. They know of the service they rendered.

Q. That is a matter then to be arranged between them hereafter?—A. That is the way I understand it.

By Senator JONES :

Q. In that connection I would like to ask, is it your idea, in case Congress should make an appropriation to pay this award, that the entire amount shall be appropriated to the Choctaw Nation, or that 70 per cent. of it should be appropriated to the Choctaw Nation, or that the appropriation should be put in the hands of somebody else for the benefit of counsel, or how?—A. I think it will require the whole amount to settle up our indebtedness under the arrangement.

By Senator INGALLS :

Q. You do not quite understand the question. Recognizing the fact that 30 per cent. has been apportioned by the Choctaws to pay the expenses of the prosecution of this claim, do you desire that Congress shall recognize in any way that apportionment, or that the whole amount should be appropriated for the payment of the judgment, leaving to the Choctaws themselves to pay McKee his 30 per cent., the balance to be disposed of according to statute?—A. I would rather it would all go to the Choctaws. My idea is, it would be better to let the appropriation go to the Choctaws, and of course they will have no hesitancy in paying McKee for his services.

By Senator JONES :

Q. That would have to be done by an act of their council?—A. Yes, sir; the settlement and distribution would be through their council. I think it is safer and better for all the parties in interest.

In conclusion, I desire to submit the following paper.

Senator INGALLS. It had better be incorporated in the record before us.

The paper submitted by the witness is as follows :

Memorial of the Choctaw Nation to Congress, praying for the payment of the judgment rendered November 15, 1886, by the Supreme Court of the United States in the case of The Choctaw Nation v. The United States.

To the Senate and House of Representatives of the United States of America in Congress assembled.

The memorial of the Choctaw Nation most respectfully sheweth :

That on the 22d of June, 1855, the United States and the Choctaw Nation concluded a treaty, which, among other things, provides as follows :

"ARTICLE 11. The Government of the United States, not being prepared to assent to the claim set up under the treaty of September twenty-seventh, eighteen hundred

and thirty, and so earnestly contended for by the Choctaws as a rule of settlement, but justly appreciating the sacrifices, faithful services, and general good conduct of the Choctaw people, and being desirous that their rights and claims against the United States shall receive a just, fair, and liberal consideration, it is therefore stipulated that the following questions be submitted for adjudication to the Senate of the United States:

"First. Whether the Choctaws are entitled to, or shall be allowed, the proceeds of the sale of the lands ceded by them to the United States by the treaty of September twenty-seventh, eighteen hundred and thirty, deducting therefrom the cost of their survey and sale, and all just and proper expenditures, and payments under the provisions of said treaty; and, if so, what price per acre shall be allowed to the Choctaws for the land remaining unsold, in order that a final settlement with them may be promptly effected. Or,

"Second. Whether the Choctaws shall be allowed a gross sum in further and full satisfaction of all their claims, national and individual, against the United States; and, if so, how much.

"ARTICLE 12. In case the Senate shall award to the Choctaws the net proceeds of the lands ceded as aforesaid, the same shall be received by them in full satisfaction of all their claims against the United States, whether national or individual, arising under any former treaty; and the Choctaws shall thereupon become liable and bound to pay all such individual claims as may be adjudged by the proper authorities of the tribe to be equitable and just, the settlement and payment to be made with the advice and under the direction of the United States agent for the tribe:

"And so much of the fund awarded by the Senate to the Choctaws as the proper authorities thereof shall ascertain and determine to be necessary for the payment of the just liabilities of the tribe, shall on their requisition be paid over to them by the United States.

* * * * *

"It being expressly understood that the adjudication and decision of the Senate shall be final."

That on the 8th day of March, 1859, the Senate did award to the Choctaws the net proceeds of the lands ceded by them to the United States by the treaty of September 27, 1830, and that thereupon, under Article XII of the treaty of 1855, the Choctaws became liable and bound to pay all such individual claims as the proper authorities of the Choctaw Nation might determine to be "equitable and just;" and the United States bound themselves that "so much of the fund awarded by the Senate to the Choctaws as the proper authorities thereof shall ascertain and determine to be necessary for the payment of the just liabilities of the tribe, shall on their requisition be paid over to them by the United States."

That on the 15th day of November, 1886, the Supreme Court of the United States affirmed the award of the Senate, and adjudged that there is due to the Choctaws under said award the sum of \$2,981,247.30, subject to a deduction of \$250,000, paid under the act of 1861.

The "proper authorities" of the Choctaw Nation have ascertained and determined more than once that the amount awarded by the Senate and adjudged by the Supreme Court of the United States will be insufficient to pay the amount of the liabilities of the United States to individual Choctaws, from the onus of which the United States is relieved and the Choctaw Nation is burdened by the provisions of Article XII of the treaty of 1855. This conclusion is summarized in a memorial of the Choctaw General Council, passed October 29, 1874, and addressed to Congress. It is as follows:

"To the Senate and House of Representatives of the United States in Congress assembled:

"The memorial of the general council of the Choctaw Nation assembled, respectfully sheweth:

"That an award was made in their favor under the 11th article of the treaty of 1855, by the Senate of the United States, on the 9th March, 1859, of the net proceeds of their lands ceded by the treaty of 1830.

"That the amount due the Choctaw Nation under said award was officially reported on the 8th May, 1860, to be \$2,981,247.30, which amount, less \$250,000, paid in 1861, has been due the Choctaw Nation from the United States since the 9th March, 1859.

"That in consequence of said award, the Choctaw Nation became liable and bound, by the 12th article of the treaty of 1855, to pay the claims of its individual citizens upon the United States.

"That the aggregate of said claims was ascertained and reported to the United States Senate in the year 1857, by the delegates authorized to represent the Nation, to be \$3,671,292.50, being \$690,045.90 more than the amount of the award.

"That since the year 1857 the amount of said claims has largely increased, swelling the aggregate to nearly five and a half millions of dollars.

"That a substantially correct account of the nature and character of the various claims embraced in this aggregate is contained in the letter of P. P. Pitchlynn, Choctaw delegate, to the Secretary of the Treasury, dated July 10, 1874, a copy of which is subjoined.

"That the adjudication of said claims, and the obligation to pay them, was imposed, by the treaty of 1855, exclusively upon the Choctaw Nation.

"That the settlement with and collection from the United States of the amount of said claims was entrusted more than twenty years ago to the delegation now represented by P. P. Pitchlynn and Peter Folsom, whose powers have been repeatedly reaffirmed and never revoked.

"That payment of the amount due under said award has been repeatedly applied for and urged by the Choctaw Nation, through its authorized delegates above referred to.

"That the general council beg leave respectfully to add their own urgent solicitations to those above referred to of the authorized delegates of the Nation, to the end that the individual claimants may receive the amounts which have been so long due them.

"(Signed by order of the senate.)

"J. B. MOORE,
"President Senate.

"Attest:

"THOMPSON MCKINNEY,
"Recording Secretary of the Senate, October 29, 1874.

"(Signed by order of the house.)

"W. W. HAMPTON,
"Speaker.

"Attest:

"WM. P. MCCLURE,
"Recording Clerk of the House."

"I certify that the within and foregoing is a true copy of the original memorial as signed by order of the senate and of the house of representatives of the Choctaw general council.

[SEAL.]

"JNO. P. TURNBULL,
"Nat. Secretary Choctaw Nation."

By the foregoing memorial it is manifest that the sum awarded by the Senate, and adjudged by the Supreme Court of the United States to be due the Choctaws under that award, is insufficient to pay the just claims of individual Choctaws against the United States, the payment of which is assumed by the Choctaw Nation by the express provisions of Article XII of the treaty of 1855.

The United States have repeatedly conceded and announced the same conclusion, and the records in the various Executive Departments establish its truth beyond question. The Senate of the United States, sitting as a tribunal of arbitration, adopted the report of their committee to which they referred the questions submitted by the eleventh article of the treaty of 1855. Attention is respectfully called to the following extract from this report:

"And while, on the one hand, to award to the tribe the net proceeds of their lands would surely be no more than just to them, because practically no regard is paid to actual value by the United States in the sales of public lands; and undeniably the real market value of these lands which the Indians might have realized, if protected in their possession, was far greater than the price for which they actually sold; on the other hand, the United States would neither have lost, paid, nor expended anything whatever, but would only have refunded to the Choctaws the surplus remaining on hand of the proceeds of their own lands, after having repaid themselves every dollar expended for the benefit of the Choctaws; and that, after having had the use of this surplus for many years without interest, and when, according to the estimates of the General Land Office, it would really amount to little more than half of what might be recovered in a court of equity, if the case were one between individuals, as will appear by the comparative statement hereto appended."

This extract is quoted with approbation by the Supreme Court of the United States in their opinion setting forth the grounds upon which they base their judgment, affirming the award of the Senate.

The Supreme Court, after stating fully the failure of the United States to comply with the covenants of the treaty of 1830, say:

"In such a case there is a plain equity to enforce compensation by requiring the party in default to account for all the pecuniary benefits it has actually derived from

the lands themselves. This is the solid ground on which the justice of the award of the Senate of the United States, under the treaty of 1855, seems to us fairly to stand.

"The committee of the Senate which reported the resolutions adopted by that body as the award under the treaty of 1855 reached their conclusion upon the same premises."

It therefore follows:

1st. That by the express terms of Article XII of the treaty of 1855 the Choctaw Nation has become liable and bound to pay all the claims of individual Choctaws against the United States "arising under any former treaty."

2d. That the United States are relieved from all obligations to pay such individual claims.

3d. That the Choctaw Nation has the exclusive right to determine the amount of such individual claims.

4th. That the Choctaw Nation by its proper authorities has determined that the amount of such individual claims exceeds the amount adjudged by the Supreme Court of the United States to be due under the award of the Senate.

5th. That Article XII of said treaty provides that "so much of the fund awarded by the Senate to the Choctaws as the proper authorities thereof shall ascertain and determine to be necessary for the payment of the just liabilities of the tribe, shall on their requisition be paid over to them by the United States."

6th. That as the whole of the fund awarded by the Senate and adjudged to the Choctaws by the Supreme Court of the United States is insufficient to pay in full "the just liabilities of the tribe," as shown by "the proper authorities thereof," it follows that the entire fund so awarded and adjudged should "on their requisition be paid over to them by the United States," as stipulated in Article XII of said treaty.

7th. Your memorialist respectfully calls attention to the well-known fact that the claims of individual Choctaws, the payment of which the Choctaw Nation is bound to make, matured in 1836, and have been pending now for more than half a century; that they resulted from a failure on the part of the United States to fulfill their solemn covenants, as made in the treaty of September 27, 1830, between the Choctaw Nation and the United States; that no interest has been adjudged to the Choctaws by the Senate award or the judgment of the Supreme Court; that the treaty of 1855 binds the Choctaws as follows:

"ARTICLE 12. In case the Senate shall award to the Choctaws the net proceeds of the lands ceded as aforesaid, the same shall be received by them in full satisfaction of all their claims against the United States, whether national or individual, arising under any former treaty."

The inadequate sum, for which judgment has been rendered; and the delay of payment for half a century of the just claims of individual Choctaws, which the Choctaw Nation is bound by treaty obligation to pay, are not here complained of to evade the last-quoted or any other treaty obligation imposed upon your memorialist. On the contrary, your memorialist acknowledges its obligation and declares its fixed purpose to keep sacred and inviolate all its treaty obligations, however onerous they may be.

Your memorialist, in consideration of the facts here stated, and of many more that might be added, only prays that Congress will not delay the making of the necessary appropriation to pay to your memorialist the sum for which the Supreme Court of the United States has rendered judgment in its favor.

THE CHOCTAW NATION.

By its delegate, CAMPBELL LEFLORE.

The subcommittee then adjourned to meet again at the call of the chairman.

WASHINGTON, D. C., *Friday, February 4, 1887.*

The subcommittee met at 10:30 o'clock a. m.

TESTIMONY OF JOSEPH K. McCAMMON.

JOSEPH K. McCAMMON was duly sworn and interrogated as follows:

By Senator JONES:

Question. Please give your name, residence, and occupation.—Answer. Joseph K. McCammon; residence, Washington, D. C.; occupation, attorney at law.

Q. Please state, in your own way, any connection you have had with what is known as the net-proceeds Choctaw claim?—A. I have had no connection whatever as an at-

torney with the case. I knew of the case when I was in the Interior Department, but merely knew it in a very superficial way, and I know really nothing about it now. I have not studied the case as a lawyer. I represent, in the first place, in connection with Mr. W. H. Phillips, of this city, the estate of Thomas A. Scott. Mr. Scott, as you probably know, paid a large sum in money, \$75,000, to the executor of the estate of Mr. Cocbrane.

Q. Do you know whether Mr. Scott paid that \$75,000 in full, the whole of it, or whether part of it was paid by Ward H. Lamon?—A. On that subject I would like to refer to, and put in evidence, a letter from Hon. J. S. Black to Mr. James P. Scott, one of the executors of the estate of Thomas A. Scott, of March 27, 1883.

Q. Have you the original letter?—A. I have the original letter, and now produce it and ask the stenographer to compare it with the copy which I will hand to him.

The letter read by the witness is as follows:

JANUARY 31, 1887.

DEAR SIR: Referring to our letter of the 26th inst., on behalf of the claim of the estate of Thomas A. Scott, deceased, against the Choctaw Nation, we now inclose a copy of a letter from Hon. J. S. Black, under the date of March 27, 1883, to James P. Scott, one of the executors of the late Thomas A. Scott, which is fully explanatory of Judge Black's position towards the Choctaw claim and of his desire to protect Thomas A. Scott's \$75,000 payment, and may be of service to your committee. The original will be produced on the call of your committee.

Yours, respectfully,

W. HALLETT PHILLIPS.
JOS. K. McCAMMON.

Hon. H. L. DAWES,

Chairman Committee on Indian Affairs, United States Senate.

YORK, March 27, 1883.

MY DEAR SIR: I have been absent for some time or else you should have had an earlier answer. Colonel Scott bought and paid for a portion of the Choctaw claim. I told him that there was no reason to believe that it would not be paid immediately or very soon, and my advice was based on the assurance of the Secretary of the Interior and the Commissioner of Indian Affairs that an appropriation would be estimated for and sure to be made.

Coupled with the sale to Colonel Scott (or perhaps I should say simultaneously) was a request from the Choctaw Nation that I should act as their trustee, receive their money, and see that it was properly paid to them or their creditors or assignees, for which they promised me, I do not know what, but it was a large compensation, so large that I was surprised by the offer, and for a time doubted the good faith of it. It was, however, put into writing, as well as the assignment to Colonel Scott.

Within a few weeks afterwards, I was infinitely surprised to learn that divers other persons claimed a right to the place which I had thought I had occupied alone. I could not keep them out and I could not stay in with them. In fact the whole lobby took after me and the Indians. The chiefs surrendered and so did I. The lobby had its own way and I went wholly out of the case. I threw up my contract and was released by the Indians, who did not come near me again. But then and ever afterwards to the Indians, red and white, and to the lobby of all colors, I gave notice that I would guard Colonel Scott's rights at all points wherever I thought them in danger. I had unwittingly led him into the bargain, and I could not conscientiously see him suffer by it. In any other way or for any other purpose I would have nothing to do with the business.

Lamon was nominally a partner of mine when the Indians retained me, and the contract with them or their representative was probably made in the name of the firm, but after the contract was dissolved and the partnership too, he made terms with the lobby and they took him in with them. I told him I was in only for Colonel Scott, but he could do as he pleased in regard to the others. I did not know until I learned through you that he had carried away the papers. Nor do I now see what use anybody can make of them. Your right to a certain portion of the money when received will not be disputed, I think, and if it be, it will be easily established without the production of the formal assignment. Certainly there is nothing in that document which gives him an interest in it. Observe, I was never employed by Colonel Scott—had no contract with him unless contract be implied by my acts in his behalf, done with his knowledge and approbation, but I feel as I have always felt, that I am bound to see justice done to him and his family, including R. D. Barclay.

When this is accomplished you may do what is proper in your own eyes with me

This is a long preface, but I am anxious that you should understand me. I answer the direct question whether I have charge of the case thus:

I am known to the other parties as the representative of Colonel Scott's interest. I expect to be so recognized by you and will do my duty accordingly.

I am yours truly,

J. S. BLACK.

Compared with original, February 4, 1887.

JAMES L. ANDEM,
Stenographer.

By Senator JONES:

Q. How do you know this letter to be authentic?—A. I state that it comes to me through the attorney of the estate of Thomas A. Scott, Mr. Sussex T. Davis, of Philadelphia, who stated that he received it from Mr. James P. Scott, one of the executors of the estate of Thomas A. Scott, the letter having been sent to James P. Scott by Judge Black. That is his statement. Besides that, in a general way I am familiar with the handwriting of the late Judge Black, and believe that this letter dated York, March 27, 1883, is in his handwriting. I am not an expert in the matter of handwriting, but I know that it is his writing in a general way. I may say here that there are the following stamp marks on the letter, machine-stamp marks I suppose you would call them. On the left hand corner of the first sheet is the following: "Received March 29, 1883, Philadelphia." On the right-hand corner are the following marks, made by a similar machine: "Answered March 30, 1883, Philadelphia" and "Answered April 7, 1883, Philadelphia."

I possibly should have said that about the end of December or the first part of January (it was before this investigation was ordered, so that I think it must have been in the early part of December) I was visited by Mr. Sussex T. Davis, of Philadelphia, and Mr. W. Hallett Phillips, of Washington, and requested to act with them as the attorney for the estate of Thomas A. Scott. I may also state that my understanding is derived from public documents and from the testimony of Mr. John D. McPherson before a House committee some years ago, that the contract with Mr. Scott was for \$225,000, but that he actually did pay the \$75,000. I have understood that it has been claimed that he only paid \$50,000 and that somebody else paid \$25,000. It strikes me that that statement at least is not based upon documents and testimony that are within reach of the committee. My understanding is that he paid \$25,000 in cash and gave bonds or other obligations for \$50,000, which were paid by him on maturity.

Q. Do you say those notes were paid by him?—A. Yes, sir.

Q. And you state that you derive the information on which you speak from Mr. McPherson?—A. Yes, sir; from Mr. McPherson's testimony before the Shanks committee, and from other sources. Mine is only hearsay evidence. If you desire a copy of that report, I have one here with me. On the subject which I have just referred to I do not appear as a witness, as I have no personal knowledge of the matter. But on pages 474 to 479 of Report No. 98, House of Representatives, Forty-second Congress, third session, you will find the testimony of John D. McPherson, which I have referred to. Mr. McPherson shows that the whole \$75,000 was paid by Mr. Scott.

Q. I will at this juncture show you a paper dated June 3, 1867, signed J. S. Black, and ask you if it appears to be in the same handwriting as the one you have just presented [handing the paper in question to the witness].—A. I have examined the paper you hand me. It does not seem to me to be in the same handwriting as Judge Black's letter of March 27, 1883. This difference in the writing may be accounted for by a single fact within my knowledge, and that is that late in life, and certainly at the time he wrote his 1883 letter, Judge Black wrote with his left hand. It is within my own knowledge that he used his left hand and did not use his right hand at all, if he could help it, for anything. He held the right hand up. I understood that his right hand had been injured in a railroad accident, which occurred in the Southwest some years ago, and it is probable that Judge Black did write with his right hand before he sustained an injury to it.

Q. You are not sufficiently familiar with his handwriting before that accident to state whether or not that paper is in his handwriting?—A. No, sir; I am not. I might suggest, with your permission, that you could easily ascertain the fact in various ways, and that there are documents in the Department of Justice, written at the time when he was Attorney-General, with which that letter could be compared.

Q. I thought you might be sufficiently familiar with his handwriting.—A. No, sir; I am not sufficiently familiar with it.

Q. Is that all the information you have relative to this matter?—A. It is all the information I have relative to this claim. As I stated to you before my formal examination commenced, I also represent, with Messrs. Fendall and Blair, the claim of John D. McPherson, or so much of it as he agreed to pay over to John H. B. Latrobe, of Baltimore.

Q. Do you know what he was to pay to Mr. Latrobe?—A. My understanding of that matter is based upon the testimony of Mr. McPherson, and also upon writings, letters which I have read of Mr. McPherson's, and which I know he wrote, because I am very familiar with his handwriting. These letters were written from Europe and written before Mr. McPherson went to Europe, and stated that \$75,000 was to be paid to Mr. Latrobe, who acted for Douglas Cooper, Charles E. Mix, and himself, \$25,000 each.

Q. Do you remember what sum was to be paid to McPherson other than the \$75,000 which was paid by Judge Black for Scott?—A. That \$75,000 paid by Scott has nothing to do with McPherson's claim as executor. On that subject I refer you to Mr. McPherson's testimony, his letter, and the statement of his attorneys, submitted to you February 2.

Q. The claim of Latrobe, as you understand it, is a claim against the Cochrane estate for part of the interest they claim in this Choctaw claim?—A. Yes, sir; based, however, on the arrangement made between Cochrane and Latrobe, and subsequently ratified by McPherson, as executor of Cochrane. Other witnesses have doubtless told you of the arrangement between Latrobe and Cochrane. It was a mutual matter. Cochrane was to help Latrobe in having ratified the treaty of 1866 with the Choctaws and Chickasaws, and Latrobe was to help Cochrane in the claim of the Choctaws. The treaty of 1866 sustains the claims of the Choctaws, reaffirms the claims of the Choctaws. It is hardly necessary, perhaps, to say that to you, as you are so familiar with the matter because of your being from Arkansas. In connection with the Scott claim I beg leave to call the committee's attention to the letter of January 26, 1887, signed by W. Hallett Phillips and myself, as the attorneys of the estate of Thomas A. Scott, deceased, and ask that it be made a part of this statement.

The letter referred to is as follows:

JANUARY 26, 1887.

DEAR SIR: As attorneys of the estate of Thomas A. Scott, deceased, we submit herewith a statement of its claim on any money payable to the Choctaw Nation on account of its judgment against the United States, and beg leave to offer any assistance in our power to further the purposes of the investigation by your committee.

Yours, respectfully,

W. HALLETT PHILLIPS.
JOS. K. McCAMMON.

Hon. HENRY L. DAWES,
Chairman Senate Committee on Indian Affairs.

WASHINGTON, January 26, 1887.

DEAR SIR: Being informed that your committee is making an investigation, and will report as to the claims properly payable by the Choctaw Nation, growing out of the judgment rendered in favor of the said nation against the United States, we desire to submit for your consideration and judgment the claim of the estate of the late Thomas A. Scott, of Pennsylvania. Although the general nature of this claim may be known to members of the committee, it may be well to state the facts out of which it arises.

On February 13, 1855, what is generally known in the Choctaw case as the "Cochrane contract" was entered into by the Choctaw Nation, with John T. Cochrane, attorney-at-law, for the prosecution of the "net-proceeds" claim. By this contract Cochrane was empowered to represent the nation in all things appertaining to the claim at his own cost and expense, and by said contract the nation stipulated that, in consideration of the services of said Cochrane, there should be paid to him or to his assigns, by the United States, or persons in whose hands the money payable on the claim should come, 30 per cent. of the amount so payable. This contract was approved and repeatedly recognized by the nation. Mr. Cochrane, after the date of said contract, entered upon the prosecution of the claim and took an important part as the agent and attorney of the Indians in bringing about the treaty of 1855, by which the claim was referred to the Senate for adjudication. He prosecuted the case before that body and before the Interior Department, to which Department reference was made by the Senate, and finally obtained the award of the Senate in 1859, and the partial appropriation under that award by the act of 1861. His services were recognized by the Choctaw Nation by a payment to him under the contract of the amount then received.

In 1866 Cochrane died, and his claim, under his contract, passed to his executor, John D. McPherson.

By his will Cochrane empowered his executor to sell, assign, or otherwise dispose of his interest in the Choctaw claim.

In 1866 Col. Thomas A. Scott agreed and did advance and pay to John D. McPherson, executor as aforesaid, \$75,000 in consideration of the assignment of the Cochrane contract to Judge J. S. Black, the said Scott to have his money out of the claim whenever

the said was paid. The money was received by Mr. McPherson, and at once paid over to the heirs and distributees of Cochrane. Annexed hereto is the assignment from McPherson to Black, duly approved by the delegates of the Choctaw Nation.

The claim of the estate of Mr. Scott, and which seeks the recognition of your committee, is for the repayment out of the sum due the Choctaw Nation of the sum of \$75,000 advanced by Mr. Scott on the faith of the Cochrane contract, which constituted a legal liability of the Choctaw Nation at the time of the assignment of Cochrane's executor to Black. This amount, advanced in good faith, extinguished the claim of the Cochrane estate for that amount against the nation, and as a claim for money actually paid out we submit it is entitled to high consideration.

What has been done since the death of Cochrane has only been to establish the binding force of the treaty of 1855 and the action of Congress thereunder. In rendering its final judgment in the case the Supreme Court held that the Senate award finally determined the case, unless the Government could successfully question its validity on such grounds as might invalidate awards ordinarily, or should show that it was unfounded, and in the absence of such a showing they held the award should stand.

We ask that the committee should report the claim herewith submitted as a valid and subsisting claim, payable out of the moneys due the Choctaw Nation on account of the judgment in the Choctaw case.

Respectfully,

W. HALLETT PHILLIPS,
JOS. K. McCAMMON,

Attorneys of the Estate of Thomas A. Scott, deceased.

Hon. HENRY L. DAWES,

Chairman Subcommittee of Committee on Indian Affairs.

Whereas P. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland were duly and legally appointed delegates of the Choctaw Nation to press to final settlement all claims and unfinished business with the United States, and to enter into all contracts necessary and proper in their judgment to that end; and whereas, in pursuance of that authority so confided to them, the said delegates, on the 13th day of February, 1885, entered into a contract with John T. Cochrane, of Washington City, which contract was indorsed and approved on the 2d of April, 1866, by the delegate of the Choctaw Nation, who signed the treaty with the United States, April 28, 1866, as by said contract and indorsement thereon fully appears, the object of said contract being to secure the services of said Cochrane and such persons as he might approve and employ in securing to the Choctaw Nation the adjustment and settlement and final payment of certain claims therein mentioned, and particularly a claim for the net proceeds of certain lands ceded by the Choctaw Nation to the United States, and it was agreed that the said Cochrane should receive and retain out of any moneys finally received for the Choctaw Nation 30 per cent. out of the whole sum to be received, paid to, and retained by the said Cochrane, his heirs and assigns, whenever the said money should be paid by the United States; and whereas the said Cochrane proceeded under said contract to prosecute said claims, and particularly the "net-proceeds" claim, so called, hereinbefore mentioned, and prosecuted the said "net-proceeds" claim, so called, to adjustment and settlement by the treaty of June 22, 1855, and by an award of the Senate of March 9, 1859, and by other acts of the United States authorities, and further obtained an appropriation of \$500,000 by Congress on account thereof, and afterwards died, on or about the 21st day of October, 1866, having before his death entered into certain conditional arrangements with Jeremiah S. Black, of Washington City, for the further prosecution of said claim by obtaining an appropriation for the payment of the residue thereof, which arrangement the executor of said Cochrane is desirous to carry into effect, being thereto fully and specially authorized by the will of the said Cochrane:

Now, therefore, this agreement, made this 8th day of November, in the year 1866, between John D. McPherson, executor of John T. Cochrane, and Jeremiah S. Black, both of Washington, City, witnesseth:

1. That the said J. S. Black agrees to proceed with all diligence to procure from the Congress of the United States an appropriation for the payment of the residue of the said claim of the Choctaw Nation and to employ competent assistance in the prosecution of said claim.

2. That the said John D. McPherson, executor of the said John T. Cochrane, agrees to assign, set over, and transfer all the right, title, and interest of the said John T. Cochrane, his heirs and assigns, in and to the 30 per centum compensation secured to the said Cochrane by the contract aforesaid, and to the payment of which to him, his heirs and assigns, the faith of the Choctaw Nation stands by said contract solemnly and irrevocably pledged.

3. That the said J. S. Black, in the further prosecution of said claim, is hereby substituted in the place of said Cochrane, as the attorney, counsel, and agent of the said

Choctaw Nation, with authority to do, perform, and receive all and everything which by the said contract the said Cochrane might do, perform, and receive, and to demand from the said Choctaw Nation whatever the said Cochrane under the said contract might demand.

4. That the said J. S. Black shall pay out of the money so to be received by him such sum to the executor of said Cochrane as shall be agreed on by the parties hereto, and shall pay all other demands justly due and payable out of the said compensation of 30 per cent., so that the Choctaw Nation shall not under any circumstances be compelled to pay more or greater compensation for services rendered or to be rendered than the 30 per cent. agreed upon by the contract hereinbefore referred to.

5. That inasmuch as the said J. S. Black desires the approval of the authorized delegates of the Choctaw Nation to this arrangement before undertaking the duties herein imposed upon him, this agreement shall not take effect to bind him until such approval be had.

JOHN D. MCPHERSON, [SEAL.]
Executor of John T. Cochrane.

J. S. BLACK, [SEAL.]

Signed, sealed, and delivered in the presence of—
L. LEA.

We, the undersigned, delegates of the Choctaw Nation, do hereby approve and assent to the provisions of the foregoing agreement and to the substitution of J. S. Black in the place of John T. Cochrane, deceased, as the attorney, counsel, and agent of the Choctaw Nation for the prosecution of said claim, and hereby promise to do and perform and pay to the said J. S. Black whatever by the said contract with said Cochrane the said Choctaw Nation was bound to do, and we renew with said J. S. Black all the covenants, agreements, and promises heretofore made and concluded with said Cochrane, agreeing that whatever rights said Cochrane had under the contract of February 13, 1855, in regard to the said unappropriated residue of the said net-proceeds claim, the said J. S. Black shall have under this agreement, and upon the same terms and conditions, provided the said J. S. Black shall make the payments agreed to be made by the foregoing agreement and perform the acts herein agreed to be performed.

P. P. PITCHLYNN,
SAMUEL GARLAND,
By P. P. Pitchlynn, his attorney in fact.
ISRAEL FOLSOM,
PETER FOLSOM,
By Israel Folsom, his attorney in fact.

The WITNESS. Now, as to the McPherson claim, I beg leave to present a letter addressed to Senator Dawes, chairman of this committee, signed by Reginald Fendall, attorney, and Joseph K. McCammon and John S. Blair, of counsel, inclosing a statement, under oath, of John H. B. Latrobe, of Baltimore, Md., in support of the claim of John D. McPherson, executor of John T. Cochrane, deceased, under the Cochrane contract, in which claim Mr. Latrobe is a participant to the extent of \$76,000, as we claim (\$1,000 in addition to the \$75,000 for expenses contributed to the fund), and I wish to file in connection with that, printed copies of the statement of Mr. Latrobe, and also other papers prepared by him in behalf of the Choctaw net-proceeds claim, consisting of memorials, opinions, and briefs.

The papers referred to are as follows:

FEBRUARY 3, 1887.

DEAR SIR: We beg leave to inclose herewith a statement, under oath, of Mr. John H. B. Latrobe, of Baltimore, Md., in support of the claim of John D. McPherson, executor of John T. Cochrane, deceased, under the Cochrane contract, in which claim Mr. Latrobe is a participant to the extent of \$76,000.

Printed copies are also inclosed. It is suggested that Mr. Latrobe be called by your committee at an early day to testify concerning the Choctaw claim and his services rendered in its behalf. If the committee so decide, Mr. Latrobe can be summoned through us.

Yours, very respectfully,

REGINALD FENDALL,
Attorney.
JOS. K. MCCAMMON,
JOHN S. BLAIR,
Of Counsel.

Hon. H. L. DAWES,
Chairman Committee on Indian Affairs, United States Senate.

Statement of the services rendered by John H. B. Latrobe, in connection with the Choctaw claim for what is known as the "net proceeds."

After the close of the late civil war, the delegates of the Choctaw Nations, consisting of Allen Wright, John Page, Alfred Wade, and James Riley, then on their way to Washington, were introduced to me in Baltimore by General Douglas H. Cooper, formerly Indian agent, and I was employed by them as counsel in all matters affecting their interest before the Government; and was informed, at the same time, that the Choctaw Nation had actually signed a preliminary treaty admitting that the nation had made itself liable to a forfeiture of all rights of every kind, character, and description which had been promised and guaranteed by the United States.

The first service that I rendered was to investigate the pretension of the United States commissioners, who had met the delegates at Fort Smith in September, 1865, to this effect, and having satisfied myself that although the President had been authorized by the act of 1862 to abrogate, by proclamation, all treaties with nations that had joined the Confederacy, yet, that having failed to do so, these treaties still remained in force, I proceeded to negotiate the treaty of 1866, which was prepared by myself, with Mr. Harlan, the Secretary of the Interior, and D. H. Cooley, Commissioner of Indian Affairs, and every word of which was in my own handwriting. It is under the 10th article of this treaty, which "reaffirmed all obligations of the United States arising from the treaties, stipulations, or acts of legislation, and the 45th article, which reinstated the Indians in all their rights, privileges, and immunities," that the claim of net proceeds has been since prosecuted.

In this work it became necessary to pass the greater part of the winter of 1865 and 1866 in rooms that I had in the Metropolitan Hotel in Washington, in constant conference with the delegates, as well as with General Cooper and Mr. Cochrane, and the Commissioner of Indian Affairs. Even after the treaty had been negotiated, and the Senate had ratified it, I had to prepare arguments and write letters, until my correspondence alone in this connection more than doubled all the other correspondence of an active profession. While I was engaged in negotiating this treaty Mr. John T. Cochrane, with whom the Choctaws had (in 1855) made a contract for the prosecution of the claim for "net proceeds," recognized the important effect the treaty would have on the net proceeds claim, and in consideration of the benefit he would derive from the work I had done and believed that my services would prove useful to him, agreed with me that I should participate with him in the work and the compensation of the contract, and, on the other hand, I made a similar agreement with him as to my contract. This agreement was not reduced to writing, but it was well known to Alfred Wade, Allen Wright, James Riley, and John Page, the delegates, who, on June 2, 1866, at Washington, reaffirmed the Cochrane contract. The affidavit of Wright, Page, and Wade is hereto attached, showing that they knew and approved of this agreement. In October, 1866, Mr. Cochrane died, and, without any notice to me, Mr. McPherson, his executor, on the 8th November, 1866, made a contract with Jeremiah S. Black, by which the latter was to receive the whole compensation which the contract with the Choctaws gave to his testator; but he was to pay out of the 30 per cent. all demands justly due and payable out of the compensation, and he was also to pay to said McPherson, as executor, such sum as they should agree upon. By the agreement between Cochrane and myself each was to receive one-half of the compensation, but when I asked Mr. McPherson to reduce the contract to writing he said he had no information whatever on the subject. Ultimately he and I agreed that I should receive the sum of \$75,000, from which I was to pay Douglas H. Cooper and Charles E. Mix, whom I employed to assist me.

From Mr. McPherson's testimony before the Committee on Indian Affairs of the House (Forty-second Congress, third session, Report No. 98, page 476) it appears that in addition to the cash paid by J. S. Black in November, 1866, he was also to pay to McPherson \$75,000. Mr. Black acquiesced in the compromise between myself and Mr. McPherson, and agreed to contribute \$50,000 towards the \$75,000 coming to me, and Mr. McPherson, as executor, was to make up the remainder.

As late as October 30, 1873, the Cochrane contract was reaffirmed by the council of the nation.

So far as the arrangement above mentioned related to my contract with the Choctaws, it has been fully carried out. All the compensation I have ever received from them is \$16,000, and to Mr. Cochrane was paid the same amount. While under my agreement with the Choctaws I was entitled to receive \$100,000; as a matter of fact, \$16,000 was all I ever did receive. The \$100,000 was paid to Mr. Cochrane, who alone had charge of the pecuniary part of the business, and who made distribution of the sum paid to him as follows: To the delegates, \$50,000; to me, Douglas H. Cooper, and himself, \$16,000 each.

From 1866 until some time in the year 1879, when D. H. Cooper died, I was continuously engaged as counsel for the Choctaw Nation in their efforts to secure the net-proceeds claim. Mr. Cooper and Mr. Mix would stay in Washington, while I had

other law business and remained in Baltimore. My visits to Washington on this business were too numerous to mention, and Mix and Cooper frequently came here to consult me. The correspondence between us would fill volumes.

Briefly stated, I was the legal adviser of these two gentlemen, who constantly consulted me. Cooper, having spent all his own money in this business, was compelled to fall back on me for the support of himself and family, and I advanced to him over \$4,000.

Thomas A. Scott, with whom I communicated on the subject, also advanced him \$1,000. I paid to John D. McPherson, executor of Cochrane, at one time \$1,000 for expenses. Practically I received no aid in this matter except from Cooper and Mix. If any one else was acting for the Choctaws I was not aware of it. I received no aid from Jeremiah Black, to whom the Cochrane contract had been assigned.

I accompany this statement with some of the documents prepared by me which still remain in my possession, including the memorial of the nation to Congress in regard to the claim, and an argument in reply to a letter of the Secretary of the Treasury in this connection, to show the character of the services that I rendered; and I may state generally that communications signed by Colonel Pitchlynn, when representing the nation in Washington, were prepared by me.

JNO. H. B. LATROBE.

STATE OF MARYLAND,

City of Baltimore, to wit:

Be it remembered that on this first day of February, 1887, personally appeared John H. B. Latrobe and made oath according to law that the facts stated in the above writing of his own knowledge he knows to be true, and from knowledge derived from others he believes to be true.

THOS. H. HANDY,

Justice of the Peace of the State of Maryland in and for Baltimore City.

We, the undersigned, delegates of 1865-'66, who participated in the negotiation of the treaty between the United States and the Choctaw and Chickasaw Nations of July 10, 1866, do hereby certify and declare that, in conformity with the instructions of the Choctaw council, a meeting of the Choctaw and Chickasaw delegations was held in the city of Washington, and a resolution passed that the Hon. J. H. B. Latrobe, of Baltimore, Md., should be employed as counsel for both nations to aid and assist them in conducting their negotiations with the United States Government, each delegation to make their own contract with said J. H. B. Latrobe; that subsequently a contract was made and finally reduced to writing and duly executed. We further certify that, inasmuch as the late John T. Cochrane had a contract with the Choctaw Nation for the prosecution of the Choctaws ("net-proceeds claim," so called), the undersigned, in conjunction with James Riley, now deceased, who was one of the Choctaw delegation, ratified, reaffirmed, and approved said contract, with the understanding that the Hon. J. H. B. Latrobe, and the said John T. Cochrane, now deceased, were to be associated together in all the Choctaw business, and that they two should employ D. H. Cooper to assist them, all then equally participating in whatever should be made under the Cochrane contract and the Latrobe contract.

Witness our hands this 2d day of November, A. D. 1870, at Chahta Tawaha, Indian Territory.

[SEAL]

ALLEN WRIGHT.
JOHN PAGE.
ALFRED WADE.

Subscribed and sworn to before me, judge of the county court of Blue County, Choctaw Nation, this 20th day of November, A. D. 1870.

Witness my hand and seal the day of the year above written.

FELLEN WOLLI, [SEAL.]

Judge of the County Court of Blue County, Choctaw Nation.

EXECUTIVE OFFICE,
Chahla Tamaha, November 2, 1870.

INDIAN TERRITORY, *Choctaw Nation:*

Be it known, and it is hereby certified by myself, William Bryant, principal chief of the Choctaw Nation, that Fellen Wolli, whose genuine signature appears on the within affidavit of Allen Wright, John Page, and Alfred Wade, was at the time of certifying the same, and is now, judge of the county court of Blue County, Choctaw

Nation, duly commissioned according to law, and all his official acts as such are entitled to force and credit.

In testimony whereof I have hereto set my hand and caused the great seal of the Choctaw Nation to be affixed the day and date above written.

WILLIAM BRYANT,
Principal Chief Choctaw Nation.

[The great seal of the Choctaw Nation.]

Wit. : EDWARD DWIGHT,
National Secretary.

The following are the accompanying papers referred to in the foregoing statement:

To the Principal Chief, Council, and People of the Choctaw Nation :

Regarding myself as agent of the nation in Washington since the treaty of 1866, which, you are aware, was negotiated by me, with the assistance of the delegation of that year, I have, from time to time, communicated with the Choctaw authorities. My authority from the delegates was approved when given by the then principal chief of the nation, Colonel Peter P. Pitchlynn, and is on file in the Indian Department. I now again address you.

I need not tell you that from the time the delegates of 1866 left Washington to the present day, the heaviest claim of the nation upon the United States has been for the net proceeds of their land east of the Mississippi. To this I was advised that it was your wish that all others should be made subordinate. Much had been written and said about it that was forgotten. What was said about it when it was, on one occasion, mentioned in the House of Representatives, showed that it was misunderstood; and harsh and unjust things were said of your people that needed contradiction. I accordingly prepared a memorial, taking up the subject from the beginning, and presenting a history of it that was absolutely true. This was ordered to be printed by the late Congress, and whenever the net-proceeds claim is successful, as sooner or later it must be, it will be on the merits as I have presented them.

When the net-proceeds claim came before the Senate at the session of Congress which terminated on the 4th March, 1871, there was an attempt made to attach to it the claim of the nation for the bonds of the United States for \$250,000, directed to be issued by the act of March 2, 1861, and subsequently confiscated by the act of 1865, but to which your right was restored by the 10th section of the treaty of 1866, which had been suggested by me to cover this very claim. I think this attempt was injudicious. I am not prepared to say that the "net-proceeds" claim would have succeeded had this load not been put upon it; but it effectually destroyed what chance it had. Still, ill advised as it was, I did all in my power to sustain it.

And here I want you to understand what I mean when I speak of efforts on my part in your behalf. When people apply to those having business before Congress, saying they have this, that, and the other influence, they deceive themselves, or, in nine cases out of ten, they intend to deceive you. This is a way of getting your business; but it is not the way to complete it. Except in rare instances, when a claim comes before Congress or the Departments, it is well looked into and it stands or falls upon its merits. It is for this reason I have confidence in the net-proceeds claim. *It is a just claim.* What outsiders, agents, or lawyers can do in Washington is to present and explain matters to committees and to officials, and if they have friends in Congress who will listen to them for friendship sake, so much the sooner will a proper understanding of these matters be brought about; and if right is on the side of the client or the principal, so much the sooner will Congress be prepared to do justice. When I shall speak, therefore, of efforts that I and friends who are disposed to oblige me have made in your business, you will understand that I do not pretend to control members of Congress, but to explain to them why it is they should not hesitate to do you justice. The memorial I have already spoken of is an example of what I mean. It was published by Congress because of the explanations made to those who had opportunity to ask for permission to that effect.

In this memorial I spoke of an opinion that the Attorney-General had given as to the effect of the 10th article of the treaty of 1866 upon the act of 1865, which had confiscated the bonds ordered to be issued by the act of 1861. He took the view that I supposed any good lawyer would take, when, as already said, I suggested the article when negotiating the treaty. I signed this memorial myself. In the first place I was the writer of it, and had written it as your agent. In the next place I had no reason to believe that Colonel Pitchlynn would co-operate with me in thus obeying your wishes and placing the "net-proceeds" claim before Congress ahead of the bond claim. The Secretary of the Treasury would not take the responsibility of issuing the bonds on the opinion of the Attorney-General, but referred the matter to Congress. The Senate assented virtually to his issuing them. The House held back. I could hear of no movement on the part of those who had been active in procuring the At-

torney-General's opinion and the Senate's action, in pushing the Senate's resolution in the House. I was afraid there might be some motive for holding it back until the expiration of the session, and exerted myself to have it brought forward. In this I have reason to believe I was successful. At any rate, just as the session was coming to its end, a committee of conference between the Senate and the House of Representatives, without expressing an opinion as to the Attorney-General's views, included the \$250,000 of bonds in the general Indian appropriation bill, to be paid out as directed by the act of March 2, 1861.

As you are probably aware, it was determined by Congress, at the session of 1871, recently adjourned, to take up no general business; not even the standing committees of the House of Representatives were appointed. Nothing, therefore, could be done in regard to the "net proceeds" claim, further than to procure the introduction and reference again, for the use of the present Congress, of the memorial I had, as already said, prepared for the preceding one, so as to have the subject in readiness when Congress meets again at the close of the year 1871.

I can readily understand the feeling in the nation that this procrastination of justice must give rise to; and how natural it is that the delay should be imputed to the inefficiency of your agents. There are some of you who have been to Washington, and must have seen how utterly impotent members of the Senate and House of Representatives themselves, with every opportunity, often are to carry measures for their constituents. With outsiders the case is still worse; and it is made next to desperate when parties having a common interest act independently of each other, as was the case when the bond matter was tacked on unadvisedly to the net proceeds claim in the Senate, and when the Judiciary Committee had authorized an amendment to the Indian appropriation bill giving \$1,832,550⁸⁵/₁₀₀ in discharge of the latter. I would feel that there was more reason for dissatisfaction could it be shown that greater success had been secured by parties representing similar claims than had attended my efforts.

Those who had been thus active before the Senate in the bond matter, without other result than destroying the chance the net-proceeds claim might otherwise have had, seem to have considered that the whole interests of the Choctaw Nation were in their hands; and had I desired to retire from an agency as responsible as it was unremunerative, I might have taken the opportunity of doing so that was thus apparently afforded me. But you had not revoked my authority; and matters came to my knowledge which made it necessary, I thought, that some one here should look after your interests. The parties thus referred to had been induced, by the supposed influence of some outsiders, to agree to give them for their services *the entire interest that it was then expected would be paid on the \$250,000 of the bonds of 1861!* In other words the agreement was to pay them about \$180,000, including, with the interest, the premium upon United States bonds and the premium upon gold. It was understood, too, that to carry out the arrangement referred to the bonds, when issued, were to be received by one who, I was advised, was already largely indebted to the nation on past transactions.

It now seemed to me that my duty was plain. I was satisfied a great wrong would be done to the nation if I did not interfere. I had no purpose to prevent the Choctaws from benefiting by the act of Congress. I had no right to receive the bonds myself. General Pitchlynn, I understood, was a party to the agreement that I feared would be so injurious, and would not, as a matter of course, protest against its being carried out. My authority from the nation had, however, not been revoked to my knowledge; and, addressing a letter to the Secretary of the Treasury advising him of my agency, I urged that no delivery of the bonds should be made without my knowledge. (See Appendix A.)

Calling afterwards on the Secretary, I became impressed with the idea that he was disposed to recognize the delegation then in Washington as authorized to receive the bonds. He evidently desired, though, to do full justice to the nation. This led me to prepare a review of the acts of your legislature in this connection, showing the utter want of authority in the delegation. I withheld this for a season, in the hope that an amicable settlement and agreement among all parties in Washington, consistent with the interests of the nation, would obviate the scandal of an open dispute among its friends. This, however, was impossible, and my review was presented. (See Appendix B and C.) The solicitor of the Treasury coincided with me fully. The question then arose as to whom the bonds were to be intrusted for transmission to the nation; whether to the parties to the above-mentioned agreement or to an agent of the Treasury, or whether they should be retained by the Department until the nation should send for them. Here I again felt myself called upon to intervene and protest against the bonds being delivered to the delegates. If they were to be registered bonds, it was true that they could not transfer them; but the mere possession of them would have enabled the holders to exact terms from the nation that would not otherwise be granted to them. (See Appendix D.)

My last communication to the Treasury Department has been to ask, first, that I may be advised of the form that the national authorities must adopt to insure the receipt of the bonds. Second, to urge their transmission by a Treasury official. Third, to ask that the question of interest on the bonds may be referred to the Attorney-General. (Appendix E.) I had already filed a full argument on this point in reply to the Solicitor of the Treasury, who is of opinion that the bonds carry no interest prior to their issue. I send herewith the reply of the Secretary to this communication of inquiry. (Appendix F.) Copies of my other communications are hereto appended.—(See Appendix G and H.)

In this letter I have used the first person for convenience sake; but I want it to be most distinctly understood that no merit that I can claim is greater than that which is due to the firm of Charles E. Mix & Co., and especially to General Douglas H. Cooper. Mr. Mix and General Cooper are eminently fitted for this especial business. They know more of Indian affairs than any other firm or individual in Washington; and this is understood and appreciated as well outside of as within the Departments. They have had unequalled opportunities of acquiring knowledge, and their steady perseverance cannot be excelled. There can be no better evidence of their efficiency than the fact that it is, I believe, due to their efforts mainly that matters have been so presented to the authorities in Washington as to defeat the arrangement which would, as already said, have so greatly prejudiced you.

No one who performs his duty can expect to escape hard words and censure. Nor have I been an exception; and I will readily admit that it has mortified me to hear it stated that the principal chief had revoked my authority. I did not believe anything of the kind, nor do I believe it now. Had he done so he would have notified me in common courtesy.

I have an abiding confidence in your doing justice by those who serve you. I have never doubted the nation's faith. My object has been to protect you from wrong as well as to urge your claims, and to place your property in your own keeping, to be dealt with as you see fit.

I have the honor to be, your obedient servant,

JNO. H. B. LATROBE,
Of Counsel for the Choctaws.

BALTIMORE, May 20, 1871.

APPENDIX.

[A.]

To the honorable the Secretary of the Treasury of the United States:

SIR: As the authorized agent of the Choctaw Nation of Indians, appointed by the delegates who negotiated the treaty between the United States and the nation of 1866—an appointment made with the approval of the then principal chief, Peter P. Pitchlynn, and confirmed by the Choctaw council, and not since revoked, except so far as relates to the defense of the nation against the claims arising under the 49th and 50th articles of the Choctaw and Chickasaw treaty of 1866 with the United States, and the claim pending before Congress for the balance due on account of "net proceeds" of their lands, after crediting the United States by the \$500,000 appropriated under the act of March 2, 1861, and excepting the claim for lands now included within the State of Arkansas.

What particular claims Mr. Allen Wright, late principal chief of the Choctaw Nation, understood and meant should be prosecuted by the undersigned appears in the following extract from a letter received by me from him, dated November 17, 1870, to wit:

"After mature deliberation, I, in conjunction with other representatives of the delegation of 1866, have agreed to authorize you to prosecute the business of 'back annuities,' 'confiscated moneys,' including \$250,000 'confiscated bonds.'"

I have, therefore, most respectfully to protest against any delivery of said bonds, or payment of money, arising out of arrearages due prior to the rebellion, to any party who may claim the same without my consent as the agent of the Choctaw Nation, fully authorized in the premises.

Evidence of my authority has been filed in the Indian Office heretofore, and transmitted from thence to your Department.

Respectfully referring to inclosed copies of my authorization from the Choctaws furnished by the Indian Office,

I have the honor to be, your obedient servant,

JNO. H. B. LATROBE,
Attorney for Choctaw Nation

JANUARY 10, 1870.

S. Rep. 1978—6

[B.]

BALTIMORE, March 21, 1871.

To the honorable the Secretary of the Treasury of the United States:

SIR: In the very brief interview I had the honor to have with you this morning, upon learning that it was not your purpose to settle the rights of the several parties claiming an interest in the bonds lately authorized to be issued to the Choctaw Nation, I took the liberty of suggesting that the most certain way of giving to the Choctaws the benefit intended by Congress would be to send them by an agent of the Treasury Department to the Choctaw Nation, to be delivered to the authorities. Setting up for myself no claim to receive the bonds, my only motive for interfering at all in this matter is to perform a duty especially confided to me by the delegates of the Choctaws, for whom I negotiated the treaty with the United States of 1866. The letter to the Indian Office requesting that I should be recognized as the agent of the nation is signed by General Pitchlynn himself, the then principal chief, and is on file among the papers sent to your Department from the Department of the Interior; and in my letter of the 10th January last, also on file, there is an extract from Ex-Principal Chief Wright, who was at the head of the delegation of 1866, showing the relation in which I stand to the bonds now in question.

In the letter of Messrs. Pitchlynn and Folsom, which you permitted me to read, they refer to various acts of the Choctaw council, the first of which dates back as far as 1853, and the last of which is dated in 1867. Not having these acts before me, I am unable to speak with certainty of their contents, but, if I recollect the act of 1867, it does no more than authorize Messrs. Pitchlynn and Folsom to *prosecute the net-proceeds claim*, a matter wholly distinct from that now on hand. The act, however, will speak for itself, and I beg to call your particular attention to its terms.

Should it so happen, Mr. Secretary, that these bonds, with the interest that has accrued on them, should not reach the Choctaws, no one, I am satisfied, will be more grieved than yourself. Such a result, as I am advised, is not impossible. Would it not be well, therefore, even if you should not be willing to send them by a special agent to the Choctaws, to require some action of the nation in council, *since the passage of the act of Congress* under which they are to be issued, before you consent to deliver them? Would it not be better to require this than to run any risk whatever when the matter is of so great moment to the Indians? Is it, Mr. Secretary, I ask most respectfully, altogether safe, if there is a shadow of doubt, to rely upon authority, admitting such to have ever been given, dated years back, and which could have had no relation to the late legislation of Congress? If Messrs. Pitchlynn and Folsom have the right, will it not be certified by the council now? What harm can be done by waiting until the council is heard from? A few weeks can make no difference. Doubting, as I do, the right, inconsistent as the recognition of it is with all that I have learned in my relations with the Choctaws since 1866, I feel it to be my duty to address you in the way I have done, so that should my Indian clients not receive the bonds and the accrued interest, they will not have it in their power to say that it was owing to any neglect of mine that they were disappointed.

With great respect, your obed't serv't,

JNO. H. B. LATROBE,
For Choctaw Nation.

[C.]

To the honorable the Secretary of the Treasury of the United States:

SIR: After addressing to you the letter immediately following my brief interview of the 21st instant, and in which I dwelt upon the importance of insuring the receipt by the Choctaws of the bonds then mentioned by sending them to the nation by a special agent, I had an opportunity of referring to the volume of Choctaw laws published in 1869. In my letter above referred to I spoke of my inability, without these laws before me, to judge of the pretensions of Messrs. Pitchlynn and Folsom to receive the bonds in question, but stated my impression that their authority was confined to the *prosecution* of the "net-proceeds claim," so called - "a matter wholly distinct from that now on hand." An examination of the volume of the laws satisfies me that I was altogether right in the view I then took; and I take the liberty, at this time, of presenting to you a brief of all the Choctaw legislation that the volume contains in this regard, with the purpose of facilitating, as far as may be in my power, the examination that I am sure the Department will have made prior to its final conclusion touching the disposition of the bonds.

Brief as to the proper authorities of the Choctaw Nation or Tribe authorized to make requisition for certain bonds of the United States, deliverable under the provisions of the acts of Congress of March 3, 1871, and March 2, 1861.

The district chiefs, under the old constitution of the Choctaw Nation, contracted with Peter P. Pitchlynn, Israel Folsom, Samuel Garland, and Dixon W. Lewis (of these original delegates Dixon W. Lewis, Israel Folsom, and Samuel Garland are now deceased, and the places of Lewis and Israel Folsom are filled by Peter Folsom and Dr. T. J. Bond; Garland's place is not yet filled) to prosecute the Choctaw claims on the United States; said delegation having been previously, by resolutions of the Choctaw council, of November 9, 1853, empowered to visit Washington "to represent and to institute, on behalf of the Choctaw people, a claim on the United States for pay and remuneration for the country which they ceded to the United States Government east of the Mississippi." (See Choctaw Laws, ed. 1869, pp. 123, 124, 125.) The claim here referred to has since become known as the "net-proceeds claim."

Under a subsequent resolution of November 10, 1854, referring to the fact that the claim was still unsettled, the same delegation were instructed to remain in Washington, "and continue to press to final settlement all claims and unsettled business of the Choctaws with the Government of the United States, with full power to take all measures and to enter into all contracts which in their judgment may become necessary and proper, in the name of the Choctaw people, and to bring to a final and satisfactory adjustment and settlement all claims or demands whatsoever which the Choctaw tribe, or any member thereof, have against the Government of the United States, by treaty or otherwise." (See Choctaw Laws, pp. 133, 134.)

Under this authorization the delegates finally contracted with the late John T. Cochrane as their agent in the premises; and after some delay the treaty of June 22, 1855, was concluded, the ratification of which is at page 144 of the volume of laws.

Then follows, at page 145, the act of the Choctaw council, "directing disposition of funds due Choctaws under various articles of the treaty of 1855," approved July 25, 1856.

That the previous legislation of the Choctaw council was not intended to authorize the delegation of Pitchlynn and others to receive and receipt for the Choctaw moneys payable under the treaty they had negotiated is made most apparent by the provisions of the act of July 25, 1856.

The person authorized to receive and receipt for the moneys of the nation is *the national treasurer*, whose duties are defined in the act approved October 26, 1860 (see pp. 236-243, Choctaw Laws), an act in force when the law of Congress of March 2, 1861, was passed, authorizing the issue of the bonds in question, and which has not since been repealed. This being the general law, any departure from it must be authorized by special legislation; and there is no such legislation on the statute-book of the Choctaws in this connection.

That it is the treasurer who is the person to receive the bonds in question is fairly inferable from the second section of the last-named act, which prescribes the penalty of his bond, in which he is required to render a just and true account to the general council of the Choctaw Nation, when by them thereto required, of all moneys, *securities*, and other property of said nation which shall come into his hands or be committed to his charge, &c.; and by the fourth section he is required to open certain books of account, in which he shall enter the amount of all moneys, *securities*, and other property in the treasury which may at any time be received by him, &c. The fifth section of the same act declares that it shall not be lawful for the national treasurer to pay or receive any money on account of the nation but on the warrant or certificate of the auditor. (See Choctaw Laws, also, prescribing duties of national auditor.)

Assuming that "moneys" here mentioned includes bonds, it would seem clear that *the treasurer and the auditor* of the Choctaw Nation are "the proper authorities," within the meaning of the acts of Congress of 1861 and 1871, to whom the \$250,000 of United States bonds now in question shall be issued, in the absence of any special legislation of the Choctaw council ordering otherwise.

In the letter of Messrs. Pitchlynn and Folsom, of the 21st instant, reference is made to the act of the Choctaw council of November 18, 1867, as authorizing the issue to them of these bonds.

Turning to this act, at page 470 of the Choctaw volume, we find that the Pitchlynn delegation are "notified" to proceed to Washington "for the express purpose of bringing the subject-matter of these resolutions to the notice of Congress, and to respectfully ask an early appropriation to be made to carry into effect the amount due this nation, as stated in the preamble to the resolutions," the preamble having recited the circumstances attending the "net-proceeds" claim.

There is nothing here looking to the delivery of the bonds to the delegates; and the second section is altogether inconsistent with the idea of any such delivery being intended, inasmuch as it is provided that, in the event of an appropriation by Congress, the delegates are to report the fact to the national attorney, who shall pro-

ceed to investigate the claims of such delegates, as well as the amount that may be due their attorneys for fees under a certain contract said to have been made with John T. Cochrane, dated February 13, 1855, and shall report the amount due to the delegates and attorneys to the principal chief of this nation, who shall convene the council, should he deem it necessary, in order to provide payment due under the contract aforesaid, as well as to carry into effect the 12th article of the treaty of 1855, it being understood that no money shall be paid on said contract, or any other contract which had not been duly authorized and approved by the council. (See p. 472, volume of Choctaw Laws.)

Unquestionably, there is no authority in this act under which Messrs. Pitchlynn and Folsom can demand the bonds. On the contrary, the only authority given them is to ask for an appropriation, &c. An act of the same session of 1867, p. 453, illustrates the jealousy of the Choctaws in regard to any interference with their funds; the Commissioner of Indian Affairs being notified to make no payments of Choctaw moneys, except to carry out treaty stipulations, or authorized by the general council for national purposes, duly certified by the national secretary.

I have been informed that the second section of the act of November 18, 1867, has since been repealed. Still the enactment of this section originally illustrates the meaning of the council at the time of its adoption, and the first section, standing alone, is a clear negation of the right of Messrs. Pitchlynn and Folsom to demand the bonds.

There is an act of the Choctaw council, however, which is not inserted in the volume of laws here referred to, and under which the cash payment of the \$500,000 directed to be paid the Choctaws on account of the net-proceeds claim seems to have been made, that is probably relied on now. This act is dated February 6, 1861, and is on file in the Treasury Department. The first section provides that Peter P. Pitchlynn, Israel Folsom, Samuel Garland, and Peter Folsom, regular delegates of the nation, duly accredited to the Government of the United States, be, and are hereby, authorized, empowered, and directed to confer with the proper authorities of the Government of the United States, as soon as practicable, in regard to the safety of the funds of this nation, held in trust by said Government, known as the "trust fund," "forty youth fund," and orphans' fund, "or any other funds, and, if deemed necessary, for the preservation of said fund by said delegation, they shall withdraw all of said funds, or the bonds in which they are invested, from the hands of said Government," as approved February 6, 1861.

Now, in the first place, it is evident that this act of the Choctaw council could have had no reference to the money or the bonds authorized to be paid and issued by the act of Congress, passed nearly a month later, of March 2, 1861. It is true that the money part of the appropriation was paid to the delegates.

But the construction that authorized this would seem to have been a strained one, and certainly no such precedent has been established as could be considered binding now. In the next place, the authority, whatever it was, was given in reference to a contingency that no longer is within the range of probability. The country was on the brink of the rebellion; geographically, the Choctaws were likely to be involved in it, and they might have thought they had some reason to believe their trust and other moneys were in peril, and could but be saved by withdrawing them. An idle fancy, that we now only wonder at. To claim the bonds then, under the act of February 6, 1861, would seem, therefore, to be simply absurd.

Turning, however, to the act of Congress of March 2, 1861, we find a marked distinction between the money and the bonds in question. "Two hundred and fifty thousand dollars of which (the \$500,000 to be paid on account) shall be paid in money, and for the residue the Secretary of the Treasury shall cause to be issued to the proper authorities of the nation or tribe, on their requisition, bonds of the United States authorized by law at the present session of Congress." Provided, &c., the mode in which the money was to be paid, the parties to whom it was to be paid, were matters which were left, it would seem, to the discretion of the Secretary; no requisition was required from the proper authorities to justify it.

But it was different as regards the bonds; for the issue of these a requisition was essential from the proper authorities. And who were the proper authorities? Looking to the Choctaw law of 1860 defining the duties of the treasurer and auditor, they would seem to have been the proper authorities, or, if the Treasury had chosen to demand it, the action of the council might have been required; certainly delegates whose authority, as we have seen, was expressly confined to bringing the net proceeds to the notice of Congress, would not be regarded as "the proper authorities," nor are the suggestions made now for the first time.

It will be seen, by reference to the records of the Treasury Department and the Indian Department, that Mr. Chase, then Secretary of the Treasury, having called upon Mr. Caleb Smith, then Secretary of the Interior, in April, 1861, for his opinion as to the authority of the Choctaw delegates, Pitchlynn and others, to make a requisition for the bonds, the latter replied substantially that he did not consider their author-

ity sufficient to authorize the delivery, and that something more specific was necessary to warrant it. Mr. Smith's letter is dated April 20, 1861, and is subsequent to the payment of the \$250,000 in money.

That subsequent legislation of the Choctaws furnished no more specific authority has, it is thought, been shown conclusively in the present brief, and there is no reason for regarding the objections of Mr. Smith, corroborated by the non-action of Mr. Chase, as having been removed by the mere lapse of time.

In the above brief I have confined myself to matters apparent on the face of the Choctaw legislation in connection with the acts of Congress, for the purpose of showing that Messrs. Pitchlynn and Folsom are not authorized to demand and receipt for the bonds in question. There are other views which will no doubt occur to the law officers of the Treasury that might be urged in this connection. In saying what I have done, in urging upon the Secretary to withhold the bonds until he has more specific authority for delivering them, from "the proper authorities" of the Choctaws, or to send them by a special agent to the nation, I am acting under the belief that the authority which I had when negotiating the treaty of 1856, and which was subsequently continued by the then delegates of the nation and by Col. Pitchlynn himself, has never been revoked.

I have understood that affidavits have been filed charging me with having received \$100,000 for fees from the Choctaws, and denying my authority to represent them. I have unquestionably year after year been occupied in their behalf, and it is only within the last two months that I have prepared with much care and labor an exhaustive presentation of the "net-proceeds" claim, which I signed as their counsel, which has been recited by the House of Representatives and which has not been disavowed as wanting authority; and among the papers on file in this case is an extract from a late letter of the ex-chief, Mr. Allen Wright, stating that his colleagues of the deputation of 1866 and himself regard me as having this very bond matter in my charge. If I had been disavowed by any competent authority I have yet to learn it. Those who know me will readily believe that neither for money nor for mischief am I apt to meddle with what does not concern me.

Touching the compensation paid me by the Choctaws, I have no hesitation in saying that it was \$16,000, neither more nor less. Those who know the services I rendered, the responsibility that rested on me, or the importance of the occasion, will not regard the fee an unreasonable one. Whether reasonable or not, it has nothing to do with the claim of Messrs. Pitchlynn and Folsom to receive the bonds, and I have only to regret that in supporting their pretensions they have gone out of their way as regards myself. My connection with the "net proceeds claim" grows out of the fact that Mr. J. T. Cochrane, already referred to, associated me with him in the prosecution of it in his lifetime. My compensation as agreed upon with his executors is a specific sum dependent on success, and small indeed when compared with the amount involved or the interests at stake.

I am, very respectfully,

JNO. H. B. LATROBE,
Of Counsel for Choctaw Nation.

BALTIMORE, April 11, 1871.

[D.]

To the honorable the Secretary of the Treasury of the United States:

SIR: In view of the possibility of the Department sending to the Choctaw Nation the bonds authorized by the act of Congress of March 3, 1871, in regard to which I have had the honor recently to correspond with you, and that the bonds may be registered and made payable or transferable only by the endorsement of the proper Choctaw authority, I beg leave most respectfully to urge that, if sent to the Choctaws, they may be sent by an agent of the Department, and not by one or more of the parties with whom, acting on behalf of the Indians, I have lately been antagonized in the proceedings before you. My duty to my clients obliged me to protest against delivery to them of coupon bonds, which practically would have been equivalent to placing so much money in their hands. The same sense of duty urges me to entreat that the most perfect freedom of disposing of the bonds may not be hindered by giving the actual possession to those whose adverse claims I have been so recently resisting. That the Choctaw authorities, with the bonds in their hands, will do justice to all having claims on the nation I do not for a moment doubt, but it cannot be your wish to give any one claimant the advantage over another that the mere ability to delay the delivery of the bonds, except on terms, would afford. That this is an advantage that would be availed of were you to send the bonds to the nation by other than an officer of the Department, I am constrained to believe.

With no claim to receive the bonds myself or to indicate any particular person as the bearer of them, it is but little that I ask on behalf of my clients when I reiterate my entreaty that they may be placed in the hands of the Choctaw authorities by one who shall have no other interest in them than the performance of his duty as your agent.

I have the honor to be, your obed't serv't,

JNO. H. B. LATROBE,
For the Choctaw Nation.

BALTIMORE, *May 12, 1871.*

[E.]

To the honorable the Secretary of the Treasury of the United States:

SIR: I have before me your letter, published in the Chronicle of May 15th instant, deciding that no one of the parties making claim to the bonds authorized to be issued to the Choctaw tribe of Indians, at the last session of Congress, is so authorized as to justify the Department in issuing the bonds at the present time to any of the claimants.

Congratulating my clients, the nation, on your decision, it still remains for me to ask what, in your judgment, will be a proper authorization?

In a former communication on this same matter, I quoted the law, making the treasurer of the nation the proper party, and it now occurs to me to add that the payments made on the negotiations of the treaty of 1866 were made to the treasurer by the Department of the Interior, or at its instance, to that officer. If I recollect aright, Mr. Allen Wright, afterwards elected principal chief, was then the treasurer, and being in Washington, received the money. Still, notwithstanding what is believed to be a precedent, the views of the Treasury Department have only to be ascertained to be carried out. In asking for these, I am acting for the Choctaws, to whom I desire to communicate your decision.

May I repeat here my earnest desire that the bonds may, in any event, be sent to the nation by an agent of the Department. So long as they are in his hands they are beyond the reach of litigation. If they are delivered here to Choctaws sent to receive them, or to the treasurer, litigation, if not inevitable, is most probable; and tied up in the courts here, or elsewhere, on their way to the Choctaws, the bonds may never reach them. I most respectfully urge this view of the matter for your consideration.

Will you permit me, further, to call your attention to the interest on the \$250,000 which is claimed in behalf of the Choctaws. I will not reiterate here the full argument already made by me on this point in reply to the views expressed by the Solicitor of the Treasury, in his report upon the bonds. The question is one of such importance to my clients, that I trust you will not consider it out of place if I suggest a reference of it to the Attorney-General. Its character is such as warrants, it appears to me, its reference to the highest law officer of the Government.

Most respectfully, your obedient servant,

JNO. H. B. LATROBE,
For Choctaw Nation.

BALTIMORE, *May 18, 1871.*

[F.]

TREASURY DEPARTMENT,
OFFICE OF THE SECRETARY, *May 20, 1871.*

SIR: In reply to your letter of the 18th instant, I have to say that the bonds will only be delivered upon the presentation of a fresh, specific, and exclusive order emanating directly from the proper authorities of the Choctaw Nation. The question of interest is reserved for further consideration.

Very respectfully,

GEO. S. BOUTWELL,
Secretary.

JOHN H. B. LATROBE, Esq., *Baltimore, Md.*

[G.]

To the honorable the Secretary of the Treasury:

SIR: I have already addressed you in regard to the \$250,000 of United States bonds about to be issued to the proper authorities of the Choctaw Nation, and have urged their transmission to the nation, or their retention here until the proper authorities

came or sent, now, to Washington to receive them. This has placed me necessarily in antagonism to Messrs. Pitchlynn and Folsom, who claim to be entitled to receive them in Washington. My reasons for denying their authority have already been stated at length to the Department. Such authority as they set up dates back to their appointment as delegates to urge "the net proceeds claim," so called, and is, of course, prior to the passage of the act of Congress under which the \$250,000 of bonds now in question were authorized.

I have recently become acquainted with the fact that the bonds were, in 1861 (April 27), assigned by Messrs. Pitchlynn and Folsom, jointly, with another Mr. Folsom, now deceased, to Messrs. Lehman & Brother, of Philadelphia, by a requisition of that date, to cover an indebtedness of some fifty or sixty thousand dollars. Of the genuineness of this assignment the affidavits filed with the Department, copies of which I have seen, there appears to be little doubt. The authority to make it may be another question. If the Choctaws authorized the requisition, it will, I take it for granted, be recognized now by the national authorities if, as I hope they may, the present bonds are sent to the nation. But, authorized or not, it would be strange indeed if Messrs. Folsom and Pitchlynn should now, in the face of their own acts, be permitted to receive bonds that they had already, for a valuable consideration, assigned to a *bona fide* purchaser. Whatever right the Choctaws may have to dispute the validity of the assignment, Messrs. Pitchlynn and Folsom, upon every principle of justice, should be estopped from denying it.

Independent of the above consideration, there is another that ought to be conclusive against the propriety of delivering the bonds in question to Colonel Pitchlynn. I append hereto a memorandum made by Mr. Allen Wright, late principal chief of the nation, the head of the commission of 1866 that negotiated the treaty of that year, a graduate of Union College of Schenectady, a Presbyterian minister, a full-blooded Indian, and a gentleman, whom to know is to esteem, showing that Colonel Pitchlynn stands charged with large sums on the books of the nation, growing out of the transactions of which these bonds form a part.

Would it not be well to consider, therefore, whether it would be right, under any circumstances, to place the bonds in the hands of so large a debtor; whether common justice does not require that the nation should have the bonds in their possession in a settlement with Colonel Pitchlynn, rather than by giving them to him to place the nation in his power?

The two facts here referred to—first, the requisition of 1861 in favor of Lehman & Brother, and, second, the indebtedness of Mr. Pitchlynn to the nation—both subsequent to the date of the authority under which Messrs. Pitchlynn and Folsom claim, are matters in addition to what I have already written to the Department, to which I beg to call your attention, as strengthening the argument in favor of sending the bonds to the nation.

Did I make any pretension as agent and as counsel of the Choctaws to receive the bonds myself, I would feel, perhaps, more reluctance than I do in pressing my views upon the Department. I have no such pretension. All that I want is justice for clients whose weakness ought to be their strength in their relations with the Government, whose wards they are. That you, sir, have every disposition to do them justice, no one believes more absolutely than

Yours, with great respect,

JOHN H. B. LATROBE,
For the Choctaw Nation.

BALTIMORE, April 15, 1871.

MEMORANDUM.

Amount of funds issued to Col. P. P. Pitchlynn and others out of \$500,000 appropriated by Congress as an advance on the net proceeds claim in 1861, as reported by investigating committee to Choctaw council; and the same is charged to them, and is as follows, viz:

Paid to old delegation, Pitchlynn and others.....	\$115,487 45
Paid to old delegation, Pitchlynn and others.....	5,600 00
Paid to J. T. Cochrane.....	1,500 00
Paid to Pike, for J. T. Cochrane.....	40,000 00
Paid to Heald & Wright, for old delegation.....	40,000 00
	202,587 45

They have nearly used up their portion of the \$250,000 out of \$500,000. Therefore they could not claim the confiscated bonds as theirs.

ALLEN WRIGHT.

QUESTION AS TO INTEREST ON THE BONDS.

[H.]

To the honorable the Secretary of the Treasury of the United States :

SIR: I have read very carefully the report of the Solicitor of the Treasury upon the claims of various persons to a portion or all of the bonds authorized to be issued to Choctaw tribes of Indians by the Indian appropriation bill of March 3, 1871.

While I heartily concur in the greater part of the report, there are portions in which the Solicitor appears to me to fall into errors, which, with your permission, I will attempt to point out.

The Solicitor errs when, in speaking of the action of the Senate in regard to the Choctaw claims for the net proceeds of the lands east of the Mississippi, he says that no decision was ever made by that body; on the contrary, the question of right was decided in favor of the Indians. The only question left open was the *amount* due to them. The payment of \$500,000 directed to be made, half in money, half in bonds, was on account of an admitted obligation. As soon as the law making the appropriation passed the sum appropriated became the property of the Indians from its date. The bonds were as much their property as the money. The only difference was, that the one was paid and the other held, not because the Secretary of the Treasury or Congress even had the right, but because the Secretary had the power—the bonds being in his possession—although belonging, under the Senate's award and the consequent legislation, to the Choctaws.

By referring to the correspondence touching these bonds between the Treasury and Interior Departments it will be seen that the former held that the bonds were "set apart" for the Indians, and were not under the control of the President when the amount of them was needed for the support of loyal refugees.

It was this difference that led to the passage of the act of March 3, 1865, when, in the words of the Solicitor, "the authority given by the act of 1861 to issue the bonds was taken away," and in lieu thereof he was required to pay to the Secretary of the Interior \$250,000 for the relief and support of the loyal refugees, &c. Set apart, then, in 1861, and their delivery *suspended only* under circumstances connected with the impending rebellion, what was their condition on the 3d of March, 1865? If, instead of passing the law of that date, Congress had directed the delivery of the bonds to the Choctaws, what would the Secretary of the Treasury have done? The law authorizing the issue of the bonds at the session of 1861 authorized 6 per cent. bonds, with coupons attached. These were the bonds that had been "set apart." Would not the Secretary then have delivered to the Indians bonds dated in 1861, with coupons from date attached thereto? Can there be any question here? The title perfect in 1861; delivery only necessary to complete the transaction; the delivery suspended by the strong arm; when the grasp was relaxed, would it not have been the only thing itself—the bonds of 1861 with their coupons attached—that the Choctaws would have received?

Well, the grasp is relaxed by the law of March 3, 1871. This law does not require the Secretary to issue bonds to the Choctaws to the amount of \$250,000 in payment of so much of the Senate's award already referred to, but he is to issue as directed by the act of 1861, that is to say, the bonds authorized to be issued by that act he is to issue now, to wit, bonds of that date, with their accompanying coupons. If the reference to the act of 1861 was not intended to operate thus, the reference to the act of 1861 was idle surplusage. It is respectfully submitted, then, that the right of the Choctaws to interest on the \$250,000 of bonds now to be issued is clear. The Secretary is required to do now what he was directed to do in 1861. To deliver in fact what was then "set apart" to be delivered—the very thing itself. The Senate had made an award; Congress, by the act of 1861, had given judgment on the award to the extent of \$250,000 in money and the like sum in bonds. Execution of the judgment was staid, but carrying interest from its date. When the stay was at an end, and the bonds were set at liberty, the coupons necessarily went along with them to the party to whom they were to be issued as directed by the original act.

In the statement of facts to be found in the Solicitor's report there is nothing inconsistent with these views.

But the Solicitor finds a difficulty in the fact that the law authorizing the issue of bonds of the class referred to expired in twelve months from its passage, and is of opinion that because no money could be borrowed and no bonds issued under that law now, no such bonds could be delivered to the Indians at this time. The answer is, that when the bonds were directed to be issued in 1861 the law in question was in force, and the bonds for \$250,000 were "set apart," as already shown. If a lender to the United States of, say, \$10,000 in 1861 had failed to receive his ten bonds at the time, could it be doubted that the Secretary might deliver them now? This is, I suggest most respectfully, the case of the Choctaws since the act of 1871.

Besides, may it not be said that if Congress had the right to limit the period of issue to one year, might not Congress extend the limit? And is not the act of 1871 equivalent, by its reference to bonds of 1861, to such an extension?

Even supposing, which, however, is not the fact, that the \$25,000,000 of bonds of 1861 had all been issued, would not the act of 1871 be equivalent to an authority, in so many words, to add \$250,000 to the \$25,000,000? What we have to ascertain is, *the intention* of Congress in the premises; and, as it has the power to effectuate its intent in the present case, its discretion to issue the bonds of a certain class carries with it all that is necessary to authorize the Secretary to issue them.

As a matter of fact it will be found, however, that the whole amount of bonds of \$25,000,000 was not issued. If it should be said, in reply to what is here urged, that, although the correspondence already referred to speaks of these bonds as "set apart," they were not, in point of fact, laid on one side, put into a separate packet, and indorsed as belonging or otherwise connected with the Choctaws, surely this can make no difference. The title of the Indians turns on the act of Congress, not on the act of a Treasury official having the bonds in his keeping in one or more packages, indorsed or unindorsed. The rule in equity is, that what is ordered to be done must be regarded as done, and this is applicable here, even in the absence of the statement in the correspondence that the Indian bonds were "set apart."

Regarding, then, the act of 1865 *as suspending* the delivery of the bonds in question only, I would most respectfully insist that the Choctaws are entitled to bonds of the class of the \$25,000,000, dated in 1861, with the coupons attached.

The fullness and fairness of the solicitor's report, and my cordial assent to the greater part of it, makes me unwilling, almost, to differ from him in any of his conclusions. The matter, however, is of too much importance to my clients to be passed over without my urging, to the best of my ability, an argument that seems to me unanswerable.

I have the honor to be, most respectfully,

(Signed)

JOHN H. B. LATROBE,
for Choctaw Nation.

BALTIMORE, May 4, 1871.

[K.]

[House Report No. 41, Forty-first Congress, third session.]

February 27, 1871.—Ordered to be printed and recommitted to the Committee on the Judiciary.

Mr. KERR, from the Committee on the Judiciary, made the following report:

The Committee on the Judiciary, to whom were referred the memorials in behalf of the Choctaw Nation, having had the same under consideration, respectfully report:

That, in their judgment, under the tenth and forty-fifth articles of the treaty of April 28, 1866, between the United States and the Choctaw and Chickasaw Indians, (14 Stat. at Large, p. 769,) the Choctaw Indians are entitled to \$250,000 of bonds of the United States, to be issued to them by the Secretary of the Treasury, under the direction of the President. The treaty is the supreme law of the land, and the President is charged with its execution as a ministerial duty. It appears to be clear that his authority to execute it, by the delivery of such bonds to the proper authorities of the Choctaw Nation, is complete under the treaty and existing laws and practices of the Government, without additional legislation. Under date of September 29, 1870, the Secretary of the Treasury, Hon. George S. Boutwell, referred the subject for investigation and opinion to the Attorney-General, and that officer, on December 15, 1870, responded in the following opinion:

DEPARTMENT OF JUSTICE,
December 15, 1870.

SIR: In answering the question propounded in your letter of the 29th of September, 1870, it is necessary that I should consider a series of treaties and statutes.

In the treaty of June 22, 1855, with the Choctaw and Chickasaw Indians (11 United States Stat, p. 611), it was provided that certain claims of the Choctaws against the United States set up under a prior treaty should be submitted for adjudication to the Senate of the United States. The Senate does not appear to have ever adjudicated the claim by any separate action; but in the Indian appropriation act of March 2, 1861, it was provided that there should be paid "to the Choctaw Nation or tribe of Indians, on account of their claim under the eleventh and twelfth articles of the treaty with said nation or tribe made the 22d of June, 1855, the sum of \$500,000; \$250,000 of which sum shall be paid in money; and for the residue, the Secretary of the Treasury shall

cause to be issued to the proper authorities of the nation or tribe, on their requisition, bonds of the United States, authorized by law at the present session of Congress, provided, that in the future adjustment of the claim of the Choctaws, under the treaty aforesaid, the said sum shall be charged against the said Indians."—(12 United States Stat., p. 238.)

In the Indian appropriation bill of July 5, 1862 (12 United States Stat., p. 528), it was provided "that all appropriations heretofore or hereafter made to carry into effect treaty stipulations, or otherwise, in behalf of any tribe or tribes of Indians, all or any portion of whom shall be in a state of actual hostility to the Government of the United States, including the Cherokees, Creeks, Choctaws, Chickasaws, Seminoles, Wichitas, and other affiliated tribes, may and shall be suspended and postponed, wholly or in part, at and during the discretion and pleasure of the President;" and the President was further authorized to expend any unexpended part of previous appropriations for the benefit of said tribes, for the relief of such individual members of the tribes as had been driven from their homes and reduced to want on account of their friendship to the Government.

In the Indian appropriation act of March 3, 1865, (13 United States Stat., p. 562,) the Secretary of the Treasury is authorized and directed, in lieu of the bonds for the sum of \$250,000 appropriated for the use of the Choctaws in the act of March 2, 1861, "to pay to the Secretary of the Interior \$250,000 for the relief and support of individual members of the Cherokee, Creek, Choctaw, Chickasaw, Seminole, Wichita, and other affiliated tribes of Indians, who have been driven from their homes and reduced to want on account of their friendship to the Government.

On the 28th of April, 1866, a treaty was made with the Choctaw and Chickasaw Indians, (14 United States Stat., p. 769,) the tenth article of which is in the following words: "The United States reaffirm all obligations arising out of treaty stipulations or acts of legislation, with regard to the Choctaw and Chickasaw Nations, entered into prior to the late rebellion and in force at that time, not inconsistent herewith; and further agrees to renew the payment of all annuities and other moneys accruing under such treaty stipulations and acts of legislation from and after the close of the fiscal year ending on the 30th of June, in the year 1866." The forty-fifth article is in these words: "All the rights, privileges, and immunities heretofore possessed by said nations, or individuals thereof, or to which they were entitled under the treaties and legislation heretofore made and had in connection with them, shall be, and are hereby declared to be, in full force, so far as they are consistent with the provisions of this treaty."

The Choctaw Indians have made requisition on the Secretary of the Treasury for bonds of the United States to the amount of \$250,000 under the act of March 2, 1861; and the question upon which you desire my opinion is whether such bonds may lawfully be issued to them.

Without considering the effect of other legislation on the subject, I am of the opinion that the act of March 3, 1865, withdrew from the Secretary of the Treasury the authority, vested in him by the act of 1861, to issue the bonds; and, unless that authority is revived in the treaty of July 1866, it does not now exist. But I am further of opinion that such authority is revived by that treaty, if a treaty can have such effect.

By the treaty the United States reaffirm all obligations arising out of treaty stipulations or acts of legislation, with regard to the Choctaw and Chickasaw Nations, entered into prior to the late rebellion and in force at that time. In every reasonable sense of the word "obligations," as used in that treaty, the provision in the act of 1861, for issuing the bonds, was an obligation. Liberal rules of construction are adopted in reference to Indian treaties.—(5 Wall., p. 760.) It was an obligation which grew out of a treaty stipulation and an act of legislation in part execution of a treaty stipulation. It was entered into prior to the late rebellion. It was in force when the rebellion began. Thus it answers every part of the description in the treaty.

The sections of the treaty above quoted, together with others of its provisions, place these Indians, as to all dues from the Government, just as they stood at the outbreak of the rebellion in April, 1861. To reaffirm obligations arising out of a repealed act of legislation must signify the restriction of the parties to the positions in which they stood when the act of legislation was in force.

The serious question, however, does not relate to the meaning, but to the authority of the treaty of 1866. The statute of March 3, 1865, repeals the direction of the Secretary of the Treasury in the act of March 2, 1861. The treaty undertakes to revive that direction. Is such an act within its competency?

By the sixth article of the Constitution treaties as well as statutes are the laws of the land. There is nothing in the Constitution which assigns different ranks to treaties and to statutes. The Constitution itself is of higher rank than either by the very structure of the Government. A statute not inconsistent with it, and a treaty not inconsistent with it, relating to subjects within the scope of the treaty-making power, seem to stand upon the same level and to be of equal validity; and, as in the

case of all laws emanating from an equal authority, the earlier in date yields to the later.

In 1791 Mr. Madison wrote as follows: "Treaties, as I understand the Constitution, are made supreme over the constitutions and laws of the particular States, and, like a subsequent law of the United States, over pre-existing laws of the United States; provided, however, that the treaty be within the prerogative of making treaties, which no doubt has certain limits." (Writings of Madison, vol. i, p. 524.)

In *The United States vs. The Schooner Peggy* (1 Cranch, p. 37), the Supreme Court of the United States, in an opinion delivered by Chief Justice Marshall, held, in effect, that a treaty changed the pre-existing law, "and is as much to be regarded by the court as an act of Congress."

In *Foster and Elam vs. Neilson* (2 Peters, p. 253), the Supreme Court say: "Our Constitution declares a treaty to be a law of the land. It is, consequently, to be regarded in courts of justice as equivalent to an act of the legislature, whenever it operates of itself without the aid of any legislative provision"; and, in applying this principle to the case before them, say that if the treaty then under consideration had acted directly upon the subject it "would have repealed those acts of Congress which were repugnant to it."

In *Taylor vs. Morton* (2 Curtis, C. C. R., p. 454), it was held that Congress may repeal a treaty so far as it is a municipal law, provided its subject-matter is within the legislative power of Congress.

The just correlative of this proposition would seem to be that the treaty-making power may repeal a statute, provided its subject-matter is within the province of the treaty-making power.

Attorney-General Cushing, in 1854, after a full examination of the subject, came to the conclusion that "a treaty, assuming it to be made conformably to the Constitution, has the effect of repealing all pre-existing Federal law in conflict with it." (Opinions, vol. vi., p. 291.)

Hamilton says: "The treaty power binding the *will* of the nation must, within its constitutional limits, be paramount to the legislative power, which is that will; or at least the last *law* being a treaty, must repeal an antecedent contrary law." (Works of Hamilton, vol. vi, p. 95.)

Again: It is a question among some theoretical writers whether a treaty can repeal *pre-existing laws*.

This question must always be answered by the particular form of government of each nation. In our Constitution, which gives, *ipso facto*, the force of law to treaties, making them equal with the acts of Congress, the supreme law of the land, a treaty must necessarily repeal an antecedent law contrary to it, according to the legal maxim that "*leges posteriores priores contrarias abrogant*." (*Ibid.*, vol. vii, p. 512.)

An engagement to pay money is certainly within the province of the treaty-making power, and I cannot perceive that such an engagement is carried beyond that province by the circumstance that it provides for issuing through the agency of a particular officer an obligation to pay money at a particular time; for such, in effect, is a bond.

Can the Secretary of the Treasury issue the bonds without a new direction from Congress? In other words, is the treaty a law for him, or can he know no laws except such as are passed by Congress?

The Secretary is an officer of the Executive department of the Government. It is established by a long course of authoritative opinion and conforming practices that, in many cases, the Executive of the United States can execute the stipulations of a treaty without provision by act of Congress. In some instances this has been done as a general executive duty, when the treaty itself pointed out no particular mode of execution. This was the course taken in the case of *Thomas Nash*, otherwise called *Jonathan Robbins*, who was delivered up by the direction of President Adams to the British authorities, in execution of the treaty with Great Britain of 1794. An attempt to bring the censure of Congress upon the President for this act was encountered by an argument from Chief Justice Marshall, then a representative from Virginia, which conclusively established the power. In other cases the President has acted when the mode of action was pointed out in the treaty.

In the treaty of Washington of 1842 there was a provision for extradition of criminals. Prior to any legislation for carrying out this provision of the treaty it was executed by officers of the United States. In 1845 James Buchanan, Secretary of State, issued a warrant for the arrest of certain persons, subjects of Great Britain, who were charged with a crime committed under British jurisdiction and against British laws, and it was decided by Mr. Justice Woodbury, upon the return to a writ of *habeas corpus*, that the warrant and the arrest were legal. (1 Woodbury & Minot's Rep., p. 66.) The learned justice remarks: "It is here only on the ground that the act to be done is chiefly ministerial, and the details full in the treaty, that no act of Congress seems to me necessary." (*Ibid.*, p. 74.)

Attorney-General Nelson, in discussing this treaty, remarks: "It has been made under the authority of the United States, and is the supreme law of the land. It has prescribed by its own terms the manner, mode, and authority in and by which it shall be executed. It has left nothing to be supplied by legislative authority, but has indicated means suitable and efficient for the accomplishment of its object. It needs no sanctions other or different from those inherent in its own stipulations, and requires no aid from Congress. Surely it cannot be necessary to invoke the legislative authority to give it validity by its re-enactment." (4 Opinions, p. 209.) This language may be fitly applied to the treaty with the Choctaws.

I am aware of the distinction which has been taken between such treaties as do and such as do not import a contract, and of the current notion that, in the former case, Congress must act before the treaty can be executed. But the practice of the Government in extradition treaties and in other sorts of international covenants has been at variance with this notion.

If the Executive may constitutionally execute a treaty for delivering persons to a foreign jurisdiction, it may well feel authorized by the Constitution to execute a treaty that stipulates for the less important matter of issuing bonds.

According to article 1, section 9, of the Constitution, as construed by the practice of the Government, an act of Congress is necessary to appropriate money to pay the public debt, however created. The change of the form of the debt, from a general stipulation in the treaty to bonds with particular provisions, does not take away the necessity. The time for the exercise of whatever power Congress has over the subject will come when provision for the payment of the bonds is to be made.

Waiving all discussion of the desirableness, on the grounds of expediency, of immediate authority from Congress, and responding to your question according to my judgment of the law of the case, I am of opinion that you may lawfully issue the bonds to the Choctaws.

Very respectfully, your obedient servant,

A. T. AKERMAN,
Attorney-General.

HON. GEORGE S. BOUTWELL,
Secretary of the Treasury.

Your committee, after careful inquiry, fully concur in the reasoning and conclusions of the Attorney-General, and they deem it unnecessary, therefore, to make any further detailed statement of their views.

The committee, therefore, recommend the adoption of the following resolution to dispose of the subject:

Resolved, That the President, having full authority under existing laws and the treaty of April 28, 1866, between the United States and the Choctaw Nation of Indians, to issue and deliver to said nation \$250,000 of United States bonds, no further legislation of Congress is necessary to that end.

NOTE.—The Senate had, a short time prior to the above report, passed a similar resolution. There was not time for the House to act upon Mr. Kerr's resolution, but the effect of the report from Mr. Kerr in behalf of the Judiciary Committee was to satisfy the committee of conference that the House as well as the Senate would concur in the proposed amendment to the Indian appropriation bill, authorizing the Secretary of the Treasury to issue the bonds as required by the act of 2d March, 1861, and thus disposing of the subject and at the same time evading the discussion (which would have been inevitable had the vexed question been brought forward) whether the treaty-making power could bind the Government to pay money or issue bonds without the consent or authority of both branches of Congress.

But for Mr. Kerr's report it is believed the committee of conference in all probability would not have ventured to put the amendment authorizing the issue of the bonds on the Indian appropriation bill, and the whole would have been left over for the next Congress.

CHOCTAW CLAIM FOR "NET PROCEEDS."

A reply to the letter of the Solicitor of the Treasury to the honorable the Secretary of the Treasury, accompanying his letter, dated January 6, 1873, relative to the claim against the Government known as the Choctaw claim. By John H. B. Latrobe, of counsel for the Choctaws.

This claim rests upon an award of the Senate of the United States in favor of the Choctaws under the eleventh article of the treaty between the United States and the Indian Nation, of June 22, 1855. The eleventh article is in these words:

"ARTICLE XI. The Government of the United States, not being prepared to assent to the claim set up under the treaty of September 27, 1830, and so earnestly contended for by the Choctaws as a rate of settlement, but justly appreciating the sacrifices,

faithful services, and general good conduct of the Choctaw people, and being desirous that their rights and claims against the United States shall receive a just, fair, and liberal consideration, it is therefore stipulated that the following questions be submitted for adjudication to the Senate of the United States.

First. Whether the Choctaws are entitled to or shall be allowed the proceeds of the sale of the lands ceded by them to the United States by the treaty of September 27, 1830, deducting therefrom the cost of their survey and sale, and all just and proper expenditures and payments under the provisions of said treaty; and, if so, what price per acre shall be allowed to the Choctaws for the lands remaining unsold, in order that a final settlement with them may be promptly effected; or,

"Second. Whether the Choctaws shall be allowed a gross sum in further and full satisfaction of all their claims, national and individual, against the United States; and if so, how much." (U. S. Stat. at Large, Vol. II., 613.) The twelfth section declares that "the adjudication and decision of the Senate shall be final."

Perhaps few Indian treaties were more carefully considered than this treaty of 1855. The Solicitor, at page 13 of his letter, refers to "the long correspondence which thereupon ensued between the Department and the delegates," and "the much controversy" that was had before the parties came to a mutual understanding. The treaty was a most important matter to the United States. The march of population westward threatened to tread out the remnants of Indians still to be found on their reservations. For these, homes had to be provided, to prevent a recurrence, in Kansas and elsewhere, of the circumstances which, in Mississippi and Tennessee, had been prevented from becoming disastrous by the treaty of 1860. The Indian Territory offered a suitable locality; but the Choctaws were the owners of it in *fee simple*, under grant from the United States, so long as they continued to exist as a nation; and their present possession could not be interfered with without their consent. The importance of procuring this assent led to the treaty of 1855. "In April of that year," says the Solicitor, "the question of claims under the fourteenth and nineteenth articles of the treaty of 1830 was reopened by the United States in connection with other matters of importance to the Government." "The United States wanted to settle other tribes of Indians in the Indian Territory." On the 9th of April, therefore, the Commissioner of Indian Affairs instructed the Choctaw agent to ascertain what arrangements could be made to settle all the differences between their tribe and the Chickasaws, and the Government of the United States, and the permanent settlement of the Wichita and other bands of Indians in the Choctaw country. The delegates were indisposed to settle these questions. They considered the great object of their mission to be a settlement of their claims alone, "and they would not consider the Wichita question unless coupled with and made a part of a just settlement of their claims." (See the Solicitor's letter, p. 13.)

Finally a mutual understanding was reached, and the treaty, the eleventh article of which we have already quoted, was entered into, and the United States at once realized all the advantages from it which they anticipated in taking possession of the land described in it between the 98th and 100th degrees of west longitude. This was upwards of seventeen years ago. The Choctaws are still imploring Congress for their share of these advantages.

The treaty having been made, the award came next. This was in the shape of the following resolutions, adopted by the Senate on the 9th March, 1859 (see Senate Jour., 2d sess. 35th Congress, 1858-'59-1862, 493):

"Resolved, That the Choctaws be allowed the proceeds of sales of such lands as have been sold by the United States on the 1st of January last, deducting therefrom the cost of their survey and sale, and all proper expenditures and payments under said treaty, excluding the reservation allowed and secured, and estimating the scrip issued and value of reservation at \$1.25 per acre; and also that they be allowed 12½ cents per acre for the residue of said lands.

"Resolved, That the Secretary of the Interior cause an account to be stated with the Choctaws, showing what amount is due to them, according to the above-described principles of settlement, and report the same to Congress." Then followed the report of the Secretary, making the balance due the Choctaws \$2,981,247.30. This sum was reduced by the Committee on Indian Affairs in the Senate to \$2,332,560.85, by deductions, which are best described in the report of the House Committee on Indian Affairs, July 6, 1868 (Fortieth Congress, second session, House of Representatives, 77), as follows:

"It is difficult to see why, under the treaty, the Indians should be charged with 10 cents per acre on the unsold land, amounting to \$451,047.50, or with the money and lands given away by Congress to the State of Mississippi, amounting, as shown, to \$286,595.75, and to 2,292,766 acres of land; but as a speedy settlement was earnestly desired, the Choctaws have not heretofore been disposed to question it, and the facts are referred to for the purpose of proving that the Senate committee, in their report to the Senate, when acting in the character of referee, did not show any favor to the Indians."

In 1861 the claim under the Senate award came again before Congress, and on the 2d March Congress appropriated \$500,000 in part payment of it, in the following words:

"For payment to the Choctaw Nation of Indians, *on account of their claim* under the 11th and 12th articles of the treaty with said tribe or nation, made June 22, 1855, the sum of \$500,000; \$250,000 of which sum shall be paid in money, and for the residue the Secretary of the Treasury shall cause to be paid to the proper authorities of said nation or tribe, on their requisition, bonds of the United States, authorized by law at the present session of Congress: *Provided*, That in adjustment of the claim of the Choctaws under the treaty aforesaid the sum shall be charged against the said Indians."

The foregoing is as brief a statement of the facts as can be made, having in view a reply to the letter of the Solicitor of the Treasury, accompanying that of the Secretary, dated January 6, 1873. And upon this statement it is contended that the award made by the Senate was binding on the United States and the Choctaw Nation from its date, and that neither party, without the assent of the other, has the right to modify or repeal it.

This the Solicitor of the Treasury denies, and the scope of his argument is to be found in the two last paragraphs of his able and exhaustive letter. He says, "I have thus, as carefully as time would permit, set forth in detail the history of this celebrated claim.

"Now, from this history it appears, beyond doubt, that its basis is the alleged right to reservations under the fourteenth article of the treaty of 1830; that, under this article, a large number of reservations, beyond what the Choctaws were legally entitled to, were allowed by the Government, although, on the evidence, absolutely fraudulent. But, however this may be, Congress, before they finally paid them, determined that the Choctaw Nation should give a solemn acknowledgment that they should never thereafter make claim to reservations under the article as a condition precedent to paying those which had already been allowed. This the nation having done, the claim, as it seems to me, should be regarded as completely barred by Congress."

The Solicitor refers here to an act of Congress passed June 30, 1852, just three years prior to the date of the treaty of June 22, 1855, and his idea would seem to be that the Indians, having "guaranteed," as he says, "to make no further claim if paid the sum of \$872,000 under the 14th article of the treaty of 1830," neither the United States nor the Choctaws were competent to enter into a treaty three years afterwards, releasing the latter from their guarantee and permitting them to satisfy the Senate, if they could, that they had been wronged in past transactions with the Government; because, if the present claim under the treaty is barred by the supposed guarantee, the Solicitor's argument amounts to this. Surely, it is only necessary to put the Solicitor's proposition into this shape to see that it is utterly untenable, to say the very least of it. But, the document referred to by the Solicitor, and appended to his letter, contains no such question. It is nothing more or less than a release in the ordinary form of such an instrument, in which, after reciting the act of June 30, 1852, the general council of the Choctaw Nation ratifies and approves the final payment and satisfaction of certain awards under the 14th article of the treaty of 1830 as a final release of all claims of such parties (those in whose favor the awards were made) under the article aforesaid.

Why the Solicitor should have deemed it proper to speak of this release as a "solemn acknowledgment that the Choctaw Nation should never thereafter make claim against reservations under the article," I do not understand. The release speaks for itself. A question might be raised here, were it at all necessary, as to the right of the Choctaw Nation in its sovereign capacity to bar individual claimants and their representatives by the release signed by the president of the senate and the speaker of the Choctaw house of representatives. "The fourteenth article," says the Solicitor (page 4), "was put in for the benefit of these Choctaws, heads of families only who decided to remain and become citizens of the United States." How far the Choctaw legislature could affect the rights of these persons, out of whose rights alone, as the Solicitor states, grew the "net-proceeds claim," might well be doubted.

But it is not necessary to rest the claim on any such point; its basis is the treaty of 1855, and it is hardly to be supposed even that during the long negotiation that preceded it, and which the Solicitor refers to, the payment under the act of 1852 and the release of the legislative body of the Choctaw Nation were overlooked. On the contrary, the 11th article of the treaty would seem to recognize, in the alternative proposition to that which was adopted by the committee, both the payment and the release; thus, second, "whether the Choctaws shall be allowed a gross sum in further and full satisfaction of their claims, national and individual, against the United States, and, if so, how much?"

In the quotation of the Solicitor's letter, from the 11th article of the treaty, the words underscored above have been inadvertently omitted. They are not without significance, however. The Senate was to decide whether more was not to be done

towards satisfying the Choctaws than had been done; in truth the Senate was virtually instructed by the treaty that past settlements between the United States and the Choctaws were not to bar the latter in the present claim for further satisfaction.

So much, therefore, of the Solicitor's argument as rests upon the release of 1852 falls to the ground before the subsequent treaty, and in its fall involves the entire argument; for the whole letter is directed to a history of the claim from the beginning, for the purpose of showing that it is but a rehash of one which is absolutely and forever barred by the release in question.

It is very true that another object is aimed at in the very exhaustive narrative of the Solicitor. Its purpose is to show that frauds of all kinds were mixed up with this claim from the beginning, and that it was one which the Senate never should have recognized. Still, that does not change or qualify the fact that the Senate *did* recognize it, and, in the exercise of its unquestioned authority, as referee, pronounced the award, which the Solicitor would now have the United States repudiate, treating it as though it had never been made. There stands the award, and upon this the Choctaw Nation rests its case. It is not intended, however, to admit, by any means, that the committee of the Senate, of which Mr. Sebastian was chairman, and which put the award in the shape of the resolutions that the Senate adopted, were not as well qualified to come to correct conclusions in this connection as any other committee or individual undertaking the investigation at the present time. They had all the information now spread upon the Solicitor's letter. They were thirteen years nearer the transactions out of which the claim arises. It is only necessary to read the report of the committee, which it is now sought to prove was erroneous, to see how full and exhaustive it is, how it states the arguments on both sides, and how it abounds in detail, showing careful investigation. It resulted in the adoption of the resolutions of the Senate, which were the award authorized by the treaty, and upon which, it is again repeated, the Choctaw Nation takes its stand. But, while the treaty of 1855 and the Senate's award are thus relied upon as affording a full reply to the conclusions of the Solicitor, there are some matters stated in his letters that it is hardly proper, writing in the interest of the Indians, to pass without notice at this time. The Solicitor is an able lawyer, who may claim to speak *ex cathedra*, if not with infallibility. In referring to a letter from the Choctaw delegates to the Secretary of the Treasury, of June 20, 1872, in reply to one from the Solicitor of the 29th of the preceding May, he says, "While I admit that an act of Congress can repeal a treaty, it is evident," &c. Not having the letter of the delegates before me, I am not able to quote its words; but whatever they may have been, it is difficult to believe that they could have amounted to a proposition which, with the greatest respect to the Solicitor, is so unquestionably unsound, as that one party to a contract (and a treaty is but a contract between two parties), may avoid it without the consent, express or implied, of the other. They may consent to modify it, they may mutually abrogate it, but that either, alone, may impair it, the Indians, who have made treaties with the United States are the very last parties in the world to admit. But it is not and cannot be law.

Again, the Solicitor dwells upon the language of the act of 1861, appropriating \$500,000 to the Choctaw Nation "on account of their claim under the 11th and 12th articles of the treaty of 1855," as showing that neither the Senate nor the House regarded the previous action by the Senate as a board of referees, as binding, "because of the proviso that in the future adjustment of the claim of the Choctaws," under the treaty aforesaid, "the said sum shall be charged against the Indians." (See solicitor's letter, page 21.) This is a verbal criticism, the force of which is not perhaps properly appreciated. When the Senate and the House directed the payment to be made "on account of the claim under the 11th and 12th sections of the treaty," they recognized the latter as giving to the Indians claims in addition to those released under the act of 1852; and inasmuch as the Choctaws, under said articles, could have no claim to the \$500,000 except through the Senate's award, which was a condition precedent to a claim for a single dollar, the appropriation was as absolute a recognition of the binding character of the award as could possibly be desired. Not only was it recognized, but a payment was, in so many words, made on account of the treaty. What does the solicitor say, at page 14 of his letter, but that by the treaty of 1855, "the Government solemnly asserts that they are not prepared to assent" to this net proceeds claim. It is true that there is no such solemn assertion in the treaty, which speaks kindly of the Choctaws, their sacrifices and services, but giving to the treaty the solemn denial of right that the solicitor claims for it, is it probable that Congress, entertainaing like opinion, which it is the object of the solicitor to prove never has been the case, would have appropriated \$500,000 on account of it, on account of a claim, that the solicitor says the "Executive Department never for a moment could admit, it was so confessedly shadowy and undefined, the delegates themselves saying they could not prove it." Certainly this is not the habit of Congress; nor did Congress act so in this case. The award of the Senate, and the award alone, gave the Choctaws the standing before Congress which authorized the payment "on account."

Among the minor matters of objection in the solicitor's letter are facts which he states connected with the passage of the resolutions, which was the award, the remarks of members of the Senate on the occasion, statements taken from the Congressional Globe, and the like. But surely the solicitor is too good a lawyer to deny that what takes place in debate, prior to the passage of a law, cannot be considered in construing it. Nor will he, it is presumed, contend that the hour during a session at which a law is passed affects its validity. And it is certain he will most readily admit that in the absence of fraud, which is never to be imputed, the existence of the law upon the statute book proves its validity; and that the law itself furnishes the best guide to its interpretation. There stands the award, and, it is again repeated, the claim of the Choctaws rests upon it.

Whether Congress, with the power to refuse to appropriate, will continue to do so and so nullify the Senate award, cannot be foretold. Certainly the Choctaws have no power to compel them to stand by their contract. Had the nation, after the treaty of 1855 was ratified, refused to give possession of the leased district to the Indian agent, the President would very soon have ordered a regiment to carry out so much of the treaty as the United States were interested in. Without such power, the Choctaws, whose intercourse with the United States has taught them, at least, lessons of patience, can only hope that in the end they, too, will obtain their share of the advantages of the treaty.

JOHN H. B. LATROBE,
Of Counsel for the Choctaws.

Opinion of John H. B. Latrobe on effect of the tenth article of the Choctaw and Chickasaw treaty of 1866.

By the eleventh article of the treaty between the United States and the Chickasaw Nation of Indians, known as the treaty of Pontotoc, and dated October 20, 1832, provision was made for the investment, by the United States, of certain moneys belonging to the Chickasaws, in safe and profitable stocks which would bring to the nation "an annual income, or dividend, to be used for national purposes, leaving the principal untouched, intending to use the interest alone."

Investments were made accordingly in various securities, and the Secretary of the Treasury has always, until very recently, been the custodian of the evidences of debt, has collected the interest, and has credited the Chickasaws with the amount.

Sometimes there would be a failure on the part of the obligors to pay the interest on the bonds in which the United States had made investments. Congress in these cases, however, always, except during the rebellion, made appropriations to supply the deficiency.

When the rebellion occurred the Chickasaws were involved in it. This, under ordinary circumstances, would have abrogated existing treaties; but the relations between the United States and the Indians have always been regarded as peculiar, and on this occasion Congress, without availing itself of the rebellion to escape from the obligation of existing treaties, continued, year after year, to make appropriations, required by the observance of them, up to the present time, and contented itself with declaring "that in cases where the tribal organization of any Indian tribe shall be in actual hostility to the United States, the President is authorized, by proclamation, to declare all treaties to be abrogated by such tribe, if, in his opinion, the same can be done consistently with good faith and legal and national obligations." (See act of July 5, 1862, vol. 12, Stat. at Large, 521.)

It would appear from the above as though Congress desired, in the event of the abrogation of the treaties, to place the *onus* of the act on the Indians. "The President" was to declare "the treaties with such tribe abrogated by such tribe."

Congress, however, while it refrained from the opportunity to abrogate the treaties altogether, seems to have felt justified in the exercise of a lesser use of its power in this regard, and provided in the law last referred to "that all appropriations heretofore or hereafter made to carry into effect treaty stipulations, or otherwise, in behalf of any tribe or tribes of Indians, all or any portion of whom shall be in a state of hostility to the United States, including Creeks, Cherokees, Choctaws, Chickasaws, Seminoles, Wichitas, and other affiliated tribes, may and shall be *suspended and postponed at the pleasure of the President.*" And the President was authorized to expend such part of the amount so appropriated "as he might deem necessary for the relief and support of such individuals, members of said tribes, as had been driven from their homes and reduced to want on account of their friendship to the Government."

At the close of the war, then, and until the treaty of 1866, the Chickasaws held the same treaty relations with the United States which they had always held, with this exception, that the payment of moneys appropriated in their name by Congress

was *suspended and postponed*, and that when the suspension and postponement ceased there was to be deducted such sum as had been expended by the United States for the relief and support of the parties above described.

Since the treaty of 1866 there has been collected by the Government certain interest, accruing and unpaid prior to the treaty, on investments made long before the rebellion on account of the Chickasaws, and which interest is now standing to their credit on the books of the Treasury. My opinion has been asked whether the treaty of 1866 impairs in any way their right to demand and receive it. I do not believe that it does.

The tenth article of the treaty of 1866, upon which the question arises, is as follows:

"The United States reaffirms all obligations arising out of treaty stipulations or acts of legislation with regard to the Choctaw and Chickasaw Nations, entered into prior to the late rebellion, and in force at that time, and not inconsistent herewith; and further agrees to renew the payment of all annuities and other moneys accruing under such treaty stipulations and acts of legislation, from and after the close of the fiscal year ending on the 30th June, 1866."

The tenth article may be divided into two parts: The first part reaffirms all obligations to pay. The second part renews the payment, which had been suspended and postponed after a certain date—the close of the then fiscal year—of all such obligations.

It would seem clear, then, that the only inquiry is, whether the United States was, at the date of the treaty of 1866, under an obligation to pay to the Chickasaws the interest collected by it on an investment for their benefit.

We have already seen that the treaties under which the investment was made were not abrogated by the war, but they are made independent of the argument which sustains this view, by the fact that the treaty of 1866 reaffirms them—the reaffirmance recognizing, of course, their existence, during the war, unimpaired.

Even had the treaties prior to 1866 been abrogated by the rebellion, it is well-settled law that the United States must have instituted proceedings to confiscate the investment, out of which the present claim arises, before it could have affected the Chickasaw title.

Not even the act of 1862 affects the interest in question. It does not even profess to postpone the time of its payment. The act suspends and postpones the payment of such moneys only as Congress has appropriated for the benefit of the Indians. The money now claimed was never appropriated by Congress. It was collected by the Treasury on an investment held for the benefit of the Chickasaws. No act of Congress is required to authorize its payment. It is money in the hands of a trustee for the benefit of a *cestui que* trust. It is money which an agent has collected for his principal, and insists on holding merely because he happens to have it in his possession.

But it may be said that, although not covered by the act of Congress, the claim has been released or waived by the tenth article of the treaty of 1866, which refers to other moneys than annuities.

There is certainly no release or waiver in so many words, nor do the words used imply any intention to release or waive. When the United States "agreed to renew the payment of all annuities and other moneys accruing under such (the reaffirmed) treaty stipulations and acts of legislation from and after the close of the fiscal year," there were claims against it, the payment of which had been suspended and postponed by the action of the President—claims which had been neither impaired by the rebellion nor confiscated by any sufficient proceeding for the purpose. The payment of these claims depended, at the date of the treaty, upon the President. The treaty took that discretion from him, and fixed a day in the future for their payment, irrespective of him. This was the object and effect of the tenth article, in my judgement.

Standing by itself the tenth article seems to me clear enough to sustain the present claim for interest, even if it fell within the scope of the term "other moneys." There is no release, in so many words, of existing claims, nor is there anything in the article from which it can be fairly implied that the Chickasaws meant to give to the United States the income of their investments. Taken, however, in connection with act of 1862, with the fact that all moneys coming to them were actually withheld, suspended, and postponed, that it was desirable to obtain them as soon as practicable, and that the treaty did, in truth, revoke the suspension and postponement, there can be little doubt, I think, that its effect was to put the Chickasaws in the position, in regard to all their claims on the United States, that they would have occupied had there been no rebellion.

The foregoing assumes that the present claim falls within the category of the moneys where payment was suspended and postponed by the President under the act of 1862. I have already shown, by reference to the act, that this is not the case, however; that it is for an amount collected since the date of the treaty of 1866 by the United States for interest on an investment for the benefit of the Chickasaws, and whether it fell

due before or since the date of the treaty, the Treasury holds it as an agent holds moneys collected for his principal.

Strictly speaking, the money now in question does not fall within the meaning of the tenth article at all. It is not money accruing under either a treaty stipulation or act of legislation. The money meant, when these words were employed to describe it, was money which the United States owed to the Indians, not moneys due by other parties to the United States in trust for the Indians, and the interest on which was collected by the Treasury—moneys, the payment of which required legislation by Congress, not money independent of such legislation, and needing nothing more to secure its payment than a demand on the proper authority by the Chickasaws themselves. That this is the proper construction of the treaty in this connection appears from the act of 1862, where Congress does not authorize the suspension and postponement of *all* moneys belonging to the Indians which may come into the Treasury, but of such moneys only as Congress may have appropriated, recognizing in this way the distinction here taken.

There is no light, indeed, in which I can view the question submitted that does not confirm me in the opinion that the claim, due unquestionably under the treaties prior to 1866, is unaffected in any manner by the treaty of that year.

JNO. H. B. LATROBE.

BALTIMORE, March 8, 1869.

[House Mis. Doc. No. 37, Forty-first Congress, second session.]

Memorial in behalf of the Choctaw Nation, in relation to their claim to the net proceeds of their lands ceded to the United States by treaty of Dancing Rabbit Creek, September 27, 1830.

JANUARY 17, 1871.—Referred to the Committee on the Judiciary.

JANUARY 18, 1871.—Ordered to be printed.

To the honorable the Senate and House of Representatives of the United States in Congress assembled:

The undersigned, in behalf of the Choctaw Nation of Indians, appears before your honorable body to urge the claim, so often presented by the nation, for payment of the moneys due to them as awarded by the Senate when acting as the referee, to whom the nation submitted their demand for the net proceeds of their lands on the east side of the Mississippi, under the treaty of June 22, 1855.

That the nature and merits of this claim may be clearly understood, and with a view to present to your honorable body a brief history of it, it is necessary to go back to the treaty of Dook's Stand of the 18th October, 1820, between the Choctaws and the United States.

After reciting that "it was an important object with the President of the United States to promote the civilization of the Choctaw Indians, by the establishment of schools among them, and to perpetuate them as a nation by exchanging, for a small part of their land here, a country beyond the Mississippi River, where all who live by hunting, and will not work, may be collected and settled together," and that it was desirable for the State of Mississippi to obtain a small part of the land belonging to the nation, the first article of the treaty ceded, on the part of the Choctaw Nation to the United States, all the land lying within the boundaries described, and "*in consideration of the foregoing cession on the part of the Choctaw Nation, and in part satisfaction for the same*, the commissioners of the United States, in behalf of said States, ceder to said nation a tract of country west of the Mississippi River, and bounded as follows:" (U. S. Stat. L., vol. 7, p. 210.)

"Beginning on the Arkansas River, where the lower boundary of the Cherokees strikes the same; thence up the Arkansas to the Canadian Fork, and up the same to its source; thence due south to the Red River; thence down Red River three miles below the mouth of Little River, which empties into Red River on the north side, thence a direct line to the beginning."

By the treaty between the same parties of February 19, 1825, a part of the land so ceded to the Choctaw Nation was retroceded to the United States; that is to say, "all that portion lying east of a line beginning on the Arkansas, one hundred paces east of Fort Smith, and running thence due south to Red River." (U. S. Stat. L., vol. 7, p. 234.)

What remained after this deduction was the land that has been held by the Choctaws and Chickasaws up to this time, the Chickasaws obtaining a portion of it under the convention between the two nations of January 17, 1837. (U. S. Stat. L., vol. 11, p. 573.)

The treaties of 1820 and 1825 are important in this connection, because it has often been erroneously supposed and argued that the land west of the Mississippi River,

ceded to the Choctaws, formed a part of the consideration upon which they ceded to the United States the residue of the lands east of the river by the treaty of Dancing Rabbit Creek, concluded September 27, 1830. On the contrary, it is very evident that the whole of the Choctaw and Chickasaw lands, now held by them, are held under a title from the United States *acquired in 1820*; and although, in the second article of the treaty of 1830, the United States stipulate to convey a tract of country west of the Mississippi *in fee-simple* to the Choctaw Nation and their descendants, to inure to them *while they shall exist as a nation and live on it*, yet the "boundary of the same is declared to be agreeably to the treaty made and concluded at Washington City in 1825," which was the boundary described in the treaty of 1820, less the deduction made in 1825.

It is to be observed, too, in this connection, that while the treaty of 1820 was, on its face, an unqualified cession to the Choctaws of the country west of the Mississippi, the second article of the treaty of 1830, although it bound the United States to convey to the nation and their descendants the same land in fee-simple, which might have been held to make them the absolute owners, so qualified the grant, nevertheless, as to prevent any disposition of the property, such as, it had been contended, could have been made under the treaty of 1820, by making it inure to the Choctaw Nation only while they exist as a nation and live on it, which was, in fact, no better title than was held under the treaty of 1820. This whole question was, however, discussed before the Committee on Indian Affairs of the Senate, in their report of June 19, 1860, in which it was held that "the country west was no part of the consideration for the cession by the Choctaws of their country east in 1830." (36 Cong., 1st session, Senate Rep. Com. No. 283, p. 4.)

At the date of the treaty of Dancing Rabbit Creek, September 27, 1830, the Choctaw Nation, upon the above statement of facts, held, under a title recognized by the United States, in accepting the cession, from the nation in 1820, all their lands east of the Mississippi not ceded by the treaty of 1820, amounting to upwards of 10,000,000 acres. This residue was ceded by the treaty of 1830. It has all long since, been sold by the United States for many millions, which have gone into the Treasury, and it is for the net proceeds of these sales, to which the Choctaws insist that, by a fair construction of the treaty and agreeably to the understanding at the time, they are entitled—it is for these "net proceeds" that they have made persistent claim from the date of the treaty to the present hour.

This claim, however, as it is now presented, is to be considered in connection mainly with the treaty of June 22, 1855. (U. S. Stat. L., vol. 11, p. 611.)

Few Indian treaties involved more important interests, or were negotiated with more care, apparently, than this. It embraced many subjects besides the Choctaw claims under the treaty of 1830. The articles preceding the 11th settled the boundaries between the Choctaws and Chickasaws, and defined their respective interests in the lands, and provided, in detail, for the operation of the laws of the respective nations. The Choctaw lands west of the 100th degree of west longitude were ceded, and their lands lying between the 98th and 100th degree were leased to the United States. One of the articles guaranteed the Choctaws and Chickasaws from domestic strife and from hostile invasion, and from aggressions by other Indians and white persons. Other articles related to the extradition of criminals—licenses to trade—the military posts of the United States; provided for the right of way for railroads and telegraphs; stipulated that thereafter there should be but one agent for the two nations—Choctaw and Chickasaw; and the last article but one superseded former treaties inconsistent thereto, and substituted the treaty of 1855 in place of them. These provisions of the treaty are referred to that Congress may understand that the "net-proceeds" claim, now under consideration, was not, as has sometimes been supposed, the main object of the parties, or that the treaty, as has been alleged, was gotten up as a means of speculating upon the Government.

The 11th article of the treaty of 1855 is as follows:

"ARTICLE XI. The Government of the United States, not being prepared to assent to the claim set up under the treaty of September 27, 1830, and so earnestly contended for by the Choctaws, as a rule of settlement, but justly appreciating the sacrifices, faithful services, and general good conduct of the Choctaw people, and being desirous that their rights and claims against the United States shall receive a just, fair, and liberal consideration, it is therefore stipulated that the following questions be submitted for adjudication to the Senate of the United States:

"*First.* Whether the Choctaws are entitled to, or shall be allowed, the proceeds of the sale of the lands ceded by them to the United States by the treaty of September 27, 1830, deducting therefrom the cost of their survey and sale, and all just and proper expenditures and payments under the provisions of said treaty; and if so, what price per acre shall be allowed to the Choctaws for the lands remaining unsold, in order that a final settlement with them may be promptly effected; or,

"*Second.* Whether the Choctaws shall be allowed a gross sum in further and full satisfaction of all their claims, national and individual, against the United States; and if so, how much. (U. S. Stat. L., vol. 11, p. 613.)"

The 12th article declares that "the adjudication and decision of the Senate shall be final."

The Senate, in assuming the position of referee in this matter, but acted as it has done both before and since. By the supplementary treaty of New Echota, March 1, 1836, with the Cherokees, it was stipulated that, in certain events, such further provision might be made as the Senate, on a reference to them, might deem just (U. S. Stat. L., vol. 7, pp. 488, 489), and Congress subsequently carried out the award. (U. S. Stat. L., vol. 5, p. 73.) So, in a treaty with certain bands of the Sioux, it was agreed that the title of the Indians should be submitted to the Senate for decision, and, if the title was good, what compensation should be paid them for the land (U. S. Stat. L., vol. 12, pp. 1032-3); and here, too, Congress appropriated what was necessary to pay the award. (U. S. Stat. L., vol. 12, p. 237.)

The treaty of 1855 was proclaimed on the 22d of June, and on the 18th of March following the memorial of P. P. Pitchlynn, then, as now, a Choctaw delegate, asking for action under it, was referred to the Senate Committee on Indian Affairs. The committee, however, did not report until the 15th of February, 1859. (See Senate Rep. No. 374, 2d sess. 35th Cong. The document they then presented is full and exhaustive; it states the arguments on both sides fairly, furnishes abundant details, showing the care taken in its preparation, and resulting in the following resolutions adopted by the Senate March 9, 1859. (Senate Journal, 2d sess., 35th Cong., 1858-'59, p. 493).

"*Resolved*, That the Choctaws be allowed the proceeds of the sale of such lands as have been sold by the United States on the first day of January last, deducting therefrom the cost of their survey and sale, and all proper expenditures and payments under said treaty, excluding the reservations allowed and secured, and estimating the scrip issued in lieu of reservations at the rate of \$1.25 per acre; and further, that they also be allowed 12½ cents per acre for the residue of said lands.

"*Resolved*, That the Secretary of the Interior cause an account to be stated with the Choctaws, showing what amount is due them according to the above-described principles of settlement, and report the same to Congress."

On the 8th May, 1860, the Secretary of the Interior transmitted to Congress the report of the Commissioner of Indian Affairs of March 22, with the account stated by the Second Auditor of the Treasury, February, 1860. (See Ex. Doc. No. 82, 36th Congress, 1st session, H. R., pp. 1-3. And, on the 19th June, 1860, the Committee on Indian Affairs, "having had under consideration the report of the Secretary of the Interior, and the account stated under his direction showing the amount due the Choctaw tribe of Indians, according to the principles of settlement prescribed by the award of the Senate," made their report. (36th Congress, 1st session, Senate Rep. Com. No. 283.)

At page 2 of the report of the Secretary of the Interior above mentioned will be found the statement of account required by the decision and resolutions of the Senate of March 9, 1859, from which it appeared that the balance due by the United States to the Choctaws was \$2,981,247.30. This statement exhibits the following facts, viz:

	Acres.
That the total area ceded by the Choctaws under the treaty of 1830 was	10, 423, 139. 69
From which was to be deducted reservations allowed and secured.....	334, 101. 02
Actual quantity sold up to January 1, 1859.....	5, 912, 664. 63
	6, 246, 765. 65
Leaving the residue of the land.....	4, 176, 374. 04
The proceeds of sales of lands up to January 1, 1859, viz, 5,912,664.63, were	\$7, 556, 568 05
To which were to be added 12½ cents per acre for 4,176,374.04 acres.....	522, 046 75
Making the gross amount due the Choctaws.....	\$8, 078, 614. 80
From this were to be deducted the cost of survey and and sale of 10,423,139.69 acres, estimated by the Com- missioner of the Land Office at 10 cents per acre.....	1, 042, 319 96
Other payments and expenditures as per treaty.....	4, 055, 053 54.
	5, 097, 367 50
Leaving the balance reported by the Secretary.....	2, 981, 247 30

The balance of \$2,981,247.30 was the amount to which the Choctaws were entitled under the resolutions of the Senate of March 9, 1859; but when the statement showing it, and required by the second resolution, came before the Senate with the report of the Committee on Indian Affairs, of June 19, 1860 (36th Cong., 1st sess., Senate Rep. Com. No. 283), it was reduced by deducting 5 per cent. on the actual sales of land, which the United States had paid to the State of Mississippi, amounting to \$362,100.70, and the value of certain lands, at 12½ cents per acre, that Congress had given to that State for railroad and school purposes, amounting to \$286,595.75, making an aggregate of \$648,696.45 to be taken from the "net proceeds," as ascertained by the Secretary of the Interior, which reduced the claim under the report of the Senate committee to \$2,332,550.85. "It is difficult to see," adopting the language of the House Committee on Indian Affairs, in their report of July 6, 1868 (40th Cong., 2d session, H. R. Report No. 77), "why, under the treaty, the Indians should have been charged with the 10 cents per acre on the unsold lands, amounting to \$451,047.50; or with the money and lands *given away* by Congress to the State of Mississippi, amounting, as shown above, to \$286,595.75, and to 2,292,766 acres of land; but, as a speedy settlement was earnestly desired, the Choctaws have not heretofore been disposed to question it, and the facts are referred to for the purpose of proving that the Senate's committee in their report to the Senate, when acting in the character of referee, did not show any favor to the Indians. The amount of the final report of the committee in 1860 was arrived at by making every possible deduction from the gross amount received from the sale of said lands, so that the sum of \$2,332,560.85, thus found to be due, was the net profit that the United States had realized in the transaction, after deducting presents to the State of Mississippi, a sum which was then in the Treasury belonging to the Indians." (See page 2 of the report last cited.)

It is to be said, further, in this connection, that by referring to the report of the Senate committee suggesting the deductions here referred to, of June 19, 1860, it appears that one of the reasons for allowing them, "in fulfillment of the duty created by that treaty, to give the rights and claims of the Choctaw people a just, fair, and liberal consideration," was "because of the impossibility of ascertaining the real amount to which, upon a fair settlement, the Choctaw Nation and individuals were entitled; but which amount, it was evident, was of startling magnitude!" Nor is it, perhaps, quite clear why the committee of June 19, 1860, after admitting that it was an equitable construction of the award and its true intention—that the United States should return to the Choctaws only so much as remained in their hands as profits from the lands ceded by the treaty of 1830, after payment of all expenses and disbursements of all kinds, under said treaty—why the committee should have included in these expenses and disbursements 10 cents an acre for survey of land that never was surveyed for the benefit of the Choctaws, or the free gifts for railroad and school purposes to the State of Mississippi. On the same principle, if the United States had given away all the Choctaw lands to the State of Mississippi, instead of selling some of them at \$1.25 an acre, the Choctaws might have been brought in debt, under the eleventh article of the treaty of 1855!

Pursuing the history of the "net proceeds" in order of date, Congress, on the 2d March, 1861, appropriated \$500,000 in part payment of the claim, in these words:

"For payment to the Choctaw Nation or tribe of Indians, on account of their claim, under the eleventh and twelfth articles of the treaty with said nation or tribe, made the 22d June, 1855, the sum of \$500,000; \$250,000 of which sum shall be paid in money, and for the residue the Secretary of the Treasury shall cause to be issued to the proper authorities of said nation or tribe, on their requisition, bonds of the United States authorized by law at the present session of Congress: *Provided*, That in the future adjustment of the claim of the Choctaws under the treaty aforesaid the sum shall be charged against the said Indians." (U. S. Stat. L., vol. 12, p. 238.)

Of this sum the \$250,000 was paid, but the bonds, although prepared and ready to be issued, were withheld on the breaking out of the rebellion "for safe-keeping," with the consent if not at the request of the Choctaw delegation then in the city of Washington; but, on the 3d March, 1865, Congress directed the amount to be paid to the Interior Department for the support of refugee Indians, in lieu of said bonds. (U. S. Stat. L., vol. 43, pp. 562, 563.)

This act of Congress the Attorney-General of the United States after a full examination of the subject and an exhaustive argument, has decided to be void, so far as it operated a repeal of the act of March 2, 1861, authorizing an issue of the bonds. (See Ex. Doc. H. R. No. 25, 41st Congress, 3d session.)

Deducting from the amount due under the report of the Senate's Committee on Indian Affairs of \$2,332,550.85 the \$500,000 here mentioned, and there remains the sum of \$1,832,550.85, which is the amount the Choctaws have at various times expressed a willingness to accept in order to obtain a speedy settlement of the "net proceeds" claim. But it is most respectfully submitted that, inasmuch as this settlement has been so long delayed, they are entitled to claim the whole amount due

under the award of the net proceeds of their lands by the Senate, as reported by the Secretary of the Interior, under said award.

After the rebellion the treaty of April 28, 1866, was made with the Choctaw Nation, which contains two articles that are supposed to bear on this subject. They are as follows:

"ARTICLE X. The United States reaffirms all obligations arising out of treaty stipulations or acts of legislation, with regard to the Choctaw and Chickasaw Nations, entered into prior to the late rebellion, and in force at that time, not inconsistent herewith, and further agrees to renew the payment of all annuities and other moneys accruing under such treaty stipulations and acts of legislation from and after the close of the fiscal year ending on the 30th June, in the year 1866.

"ARTICLE XLV. All rights, privileges, and immunities heretofore possessed by said nations or individuals thereof, or to which they were entitled under the treaties and legislation heretofore made and had with them, shall be, and are hereby declared to be, in full force, so far as they are consistent with the provisions of this treaty." (U. S. Stat. L., vol. 14, pp. 774-779.)

Having shown the circumstances under which the Senate's award was made, and the amount of it, the question is whether the United States are not bound for it.

The Committee on Indian Affairs of the Senate, April 13, 1869, recommending its reference to the Judiciary Committee, speaks of it as "the *so-called* award of the Senate." The Choctaws contend, however, that it is, to all intents and purposes, an award in exact accordance with the reference which authorized it; a reference made by parties to a treaty into which they were competent to enter, having full authority from their respective principals, the United States being represented by the Senate in the exercise of its constitutional power, and the Choctaws by their delegates appointed for the purpose. If, as is undoubted, it is competent for the President and Senate to acquire territory by treaty—and every acquisition of land from the Indians has been made in this way—and if the consideration is not agreed upon at the time, or a dispute arises subsequently in regard to it, the treaty-making power on behalf of the United States certainly may refer the adjustment to a third person; or, with the assent of the other party, who alone would be entitled to object, refer the settlement to the Senate, in which event its action becomes an award between them. As already said, the Senate, in agreeing to act as referee in this particular case, has but conformed to its practice heretofore in like cases. In the case of the treaty with the Cherokees at New Echota, and as well as in the case of the treaty with certain bands of the Sioux, Congress recognized the awards of the Senate respectively by making the appropriations necessary to carry them into effect. So, here, Congress recognized the award of the Senate by the act of March 2, 1861, in the appropriation "for the payment to the Choctaw Nation, or tribe of Indians, *on account of their claim* under the eleventh and twelfth articles of the treaty with said nation or tribe, made the 22d June, 1885," the eleventh article, as already seen, having made the Senate the referee when provided for the submission to *its adjudication* the question, "whether the Choctaws are entitled to, or shall be allowed, the proceeds of the sale of the land ceded by them to the United States by the treaty of September 27, 1830," &c.

The Choctaws contend, therefore, that the Senate, having the power to agree to the reference and the power to act as referee, rendered an award which was binding upon the United States, and was so recognized by Congress when it made the appropriation for carrying it, in part, into effect.

It is true that the proviso of the appropriation clause above quoted speaks of the future adjustment of the claim of the Choctaws, but the award of the Senate had settled the *right* in replying to the question submitted by the treaty, and in directing the Secretary of the Interior to state the account showing the amount to be due. This had been done, and the only adjustment to be effected was to determine whether, from the balance to the credit of the Choctaws, under the award of \$2,981,247.30, as found by the Secretary of the Interior, there should be deducted the \$648,696.45 recommended by the report of the Committee on Indian Affairs of June 19, 1860, and what amount of interest would be due on final settlement of this account under the award of the Senate.

Having arrived, then, at the conclusion that the United States were bound by the Senate's award at the time it was rendered, we are next to inquire whether this obligation has been affected in any way by what has since occurred; and here two questions present themselves:

1. Does the fact that during the late rebellion the Choctaws were involved on the side of the Confederates forfeit the claim established by the Senate's award?

2. If it was forfeited, has it not been placed *in statu quo* by the tenth and forty-fifth articles of the treaty of April 22, 1866?

1. The strongest light in which the case can be put, as against the Choctaws, is to regard them as alien enemies, to whom the United States were indebted at the breaking out of the war. The law in this connection is to be found in the opinion of the Supreme Court in the case of *Brown vs. The United States*, reported in 8 Cranch, 123.

Here some timber, enemy's property, was within the limits of the United States at the breaking out of the war of 1812 with Great Britain.

In delivering the opinion of the court, Marshall, Chief Justice, said :

"Is the declaration of war such a law as divests the owner of his property? Does that declaration, by its own operation, so vest the property of the enemy in the Government as to support proceedings for its seizure and confiscation, or does it only vest a right, the assertion of which depends on the sovereign power.

"The universal practice of forbearing to seize and confiscate debts and credits, the principle universally received that the right to them revives on the restoration of peace, would seem to prove that war is not an absolute confiscation of this property, but simply confers the right of confiscation."

Referring, then, to the modern rule, as stated by the court in regard to the immediate confiscation of enemy's property, the Chief Justice continues :

"This rule appears to be totally incompatible with the idea that war does, of itself, vest the property in the belligerent government. It may be considered as the opinion of all who have written on the *jus belli* that war gives the right to confiscate, but does not itself confiscate the property of an enemy."

Again, after discussing the question in connection with the Constitution of the United States, and referring to acts of Congress for illustration, the Chief Justice, speaking always for the majority of the court, says (p. 127):

"The proposition that a declaration of war does not, in itself, enact a confiscation of the property of the enemy within the territory of the belligerent, is believed to be entirely free from doubt."

Judge Story dissented in the above case, but upon grounds not at all inconsistent with those above taken.

He held that after the declaration of war by the particular act of Congress the President might proceed to confiscate, by the proper proceedings, without further action on the part of Congress; but he nowhere, in his very extended opinion, held that the declaration of war, or the state of war, amounted, in itself, to a confiscation of the belligerent's property.

In Lawrence's edition of Wheaton's Elements of International Law of 1863 the same doctrine is maintained. In Dana's edition of 1866, of the same work, it is again asserted, § 805, *in notis*, thus :

"Certainly no private property is now lost to the owner unless its confiscation is especially ordered by the highest authority in the state."

The legislation of Congress has been in exact conformity with the law thus laid down.

The act of August 6, 1861, declares what property shall be liable to confiscation, and prescribes the proceedings necessary to that end.

The act of July 17, 1862, § 5, makes it the duty of the President to seize property, moneys, stocks, credits, and effects belonging to the parties indicated; and the 6th section makes it the duty also of the President to seize and use the property, &c., of persons ("within any State or Territory within the United States"), "being engaged in armed rebellion against the Government," "or aiding and abetting such rebellion," who shall not cease to aid, &c., within sixty days after warning and proclamation by the President. And the section prescribes the proceedings necessary "to secure the condemnation and sale of such property," "that it may be available for the purpose aforesaid."

The Indian country, however, is neither a State nor a Territory of the United States, within the meaning of the Constitution. (See the decision of Chief Justice Marshall in the case of the Cherokee Nation *vs.* The State of Georgia, 5 Peters, 17.) The law being as here stated, recognized to be so by Congress in its action in this connection, what is the situation of the claim, originating and perfect before the war, now that peace has been established?

In the case of *Ware vs. Hylton*, in the Supreme Court of the United States (3 Dallas, 227), the court refers with approbation to Sir Thomas Parker's Reports, page 267 (11 Wm. III), "in which it was determined that the choses in action belonging to an alien enemy are forfeitable to the Crown of Great Britain, but there must be a commission and inquisition to entitle; and if peace is concluded before inquisition taken, it discharges the cause of forfeiture."

Again, Kent (1 vol., 173, 8th ed.) says: "Debts existing prior to the war, and injuries committed prior to the war, but which made no part of the reasons for undertaking it, remain entire, and the remedies are revived," the authority referred to being Vattel, book 4, chapter 2, §§ 19, 21.

The fact that the United States is the debtor here cannot affect the principle. The *status in quo ante bellum* was restored by peace. Vattel, quoted by Wheaton, 527, says:

"The State does not even touch the sums which it owes to the enemy. Everywhere, in case of war, the funds confided to the public are exempt from seizure and confiscation."

And, again, he says:

"Everything which belongs to the enemy is liable to reprisal as soon as it can be seized, provided it is not a deposit confided to the public faith, which ought to be respected in open war."

Upon these authorities it would seem difficult, indeed, to arrive at any other conclusion than that, even regarding the Choctaws as alien enemies, their claim for the net proceeds, suspended while the war lasted, revived in full force when it ended, and needed no subsequent treaty to re-establish it.

Nor did Congress, while the war was in progress, regard the claims of the Choctaws arising under treaties with the United States as forfeited by the war.

The act of 1862, July 12 (U. S. Stat. L., vol. 12, p. 528), provides:

"That in cases where the tribal organization of any Indian tribe shall be in actual hostility to the United States, the President is hereby authorized by proclamation to declare all treaties with such tribe to be abrogated by such tribe, if, in his opinion, the same can be done consistently with good faith and legal and national obligations."

No such proclamation, as is well known, was ever issued; and the treaty of 1866 was subsequently entered into with the Choctaws and Chickasaws, containing numerous provisions, and among others one reaffirming all obligations arising out of treaty stipulations and acts of legislation. And recently the Attorney-General has advised the Secretary of the Treasury that the treaty of 1866 repealed the act of Congress of 1865 in relation to the bonds of the United States authorized and directed to be issued to Choctaws under the act of 1861, and that he (the Secretary) is legally authorized to issue and deliver said bonds for \$250,000, without reference to Congress. In the view here taken, the Choctaws have been regarded as alien enemies, to whom the law, as laid down by the Supreme Court, was applicable. The act of 1862, however, places them in a more favorable position by its recognition of all existing treaties, in the absence of any abrogating proclamation from the President.

That it was not the intention of Congress to abrogate the treaties with the Choctaws is further proved by that clause in the act of 1862 which declares "that all appropriations heretofore or hereafter made to carry into effect treaty stipulations, or otherwise, in behalf of any tribe or tribes of Indians, all or any portion of whom shall be in a state of actual hostility to the Government of the United States, including the Cherokees, Creeks, Choctaws, Chickasaws, Seminoles, Wichitas, and other affiliated tribes, may and shall be suspended and postponed, wholly or in part, at and during the discretion and pleasure of the President"; a clause that would hardly have been inserted in the act had Congress believed that the treaties were abrogated by the rebellion, or had intended, in such an event, to proceed to confiscate the moneys due on account of them.

2. The second proposition, as to the effect of the tenth and forty-fifth articles of the treaty of 1866, in restoring the claim under the Senate's award to its *status ante bellum*, supposing it to have been forfeited *jure belli*, has been necessarily discussed in what has been already said, and it is needless to expatiate upon it.

The first clause of the tenth article, in reaffirming pre-existing obligations, did no more than recognize the law in regard to them here stated. The second clause renewed the payment of the annuities and other moneys accruing under such treaty stipulations and acts of legislation, the payment of which had been suspended by the President under the act of 1862, already more than once referred to.

Thus presented, then, the Choctaws contend, most respectfully, upon the facts—

1. That the action of the Senate, under the treaty of 1855, was an award binding the United States to pay to the Choctaw Nation the net proceeds of their lands ceded in 1830, amounting to \$2,981,247.30, less such sum as they are properly chargeable with under the act of March 2, 1861.

2. That the claim thus awarded to the Choctaws was not affected by the war further than to suspend its payment while the rebellion lasted.

3. That even were there any doubt in this respect, it would be removed by the act of Congress, passed while the war was in progress, recognizing the existence of this treaty among others, and by the treaty of 1866, which, in reaffirming the obligations of the United States in regard to treaty stipulations and acts of legislation, but corroborated the conclusions of law applicable in this instance.

4. That, taking into consideration the circumstances that led to the treaty of 1855, the losses and suffering of the Choctaw Nation in removing from the State of Mississippi to their new homes in the Indian Territory west of the river, of which there is abundant proof in the report of the Senate Committee on Indian Affairs of February 15, 1859, (35th Congress, 2d session, Senate report No. 374), the fact that the United States has had the use, without interest, for many years, of the amount claimed under the award as the net profit realized in the sale of the Choctaw lands, besides the advantages, not to be estimated in money, resulting from the extinguishment of the Indian title east of the Mississippi, and the growth there of prosperous States, while the original possessors of the soil, decimated by their removal, and yet struggling on through all obstacles to an honorable civilization—taking all this into consideration,

the Choctaws contend that not only as a matter of strict law are they entitled to the Senate's award, but that technical equity, as well as common honesty, require it should be paid to them with interest; and it is most respectfully submitted that no further delays should be interposed, inasmuch as their claim has received the examination and sanction of both Committees on Indian Affairs of the House and Senate, and of the Judiciary Committee of the Senate last session of the present Congress.

JOHN B. LATROBE,
Of Counsel for the Choctaw Nation.

TESTIMONY OF JOHN J. WEED.

JOHN J. WEED was duly sworn and interrogated as follows:

By Senator JONES:

Question. Please state your name, residence, and occupation.—Answer. John J. Weed; I am practicing law here in this city and have been here since 1862.

Q. Are you connected in any way with what is known as the Choctaw net proceeds claim?—A. I became connected with that matter first when a demand was made by Governor Pitchlynn on behalf of the Choctaw Nation, and as its delegate for \$250,000 of bonds that were appropriated in part payment of the award of the Senate in 1861. A demand was made upon the Secretary of the Treasury, if I remember correctly, for the issuance of those bonds subsequent to the conclusion of the treaty between the United States and the Choctaws on April 28, 1866. After the treaty of 1866 was made, Governor Pitchlynn, in behalf of the Choctaw Nation, made a demand for those bonds, and the Secretary of the Treasury, who was then Mr. Boutwell, referred the question to Mr. Akerman, who was then Attorney-General. I argued the question, I believe, or prepared a brief, but I have not been able to find a printed copy of it. I argued it orally, and I think, in print, before Mr. Akerman, the Attorney-General, and Mr. Bristow, who was solicitor-general, and the result of that discussion was the opinion given by Mr. Akerman, I think, in 1870 or 1871, I do not remember exactly the date. Well, after that I continued to do more or less work in connection with the matter for Governor Pitchlynn in the way of preparing briefs and memorials to Congress until the case went to the Court of Claims. After it went there I was employed more actively and constantly than before. Mr. McKee, who seemed to have charge of it at that time, and Mr. Luce, assured me that I should have a reasonable fee for my services in the case if we ever succeeded in collecting it.

Q. You were employed in the first place, I understand you, by Governor Pitchlynn?—A. Yes, sir.

Q. And subsequently by McKee and Luce?—A. Yes, sir. My first employment had nothing to do with it, except as an attempt to get the bonds, and then subsequently in preparing the memorials on the general question of the right to the net proceeds, as fixed by the award of the Senate under the treaty of 1855.

Q. And that employment was by Governor Pitchlynn?—A. Yes, sir; by Governor Pitchlynn.

Q. Subsequently you were employed by McKee and Luce?—A. Yes, sir; after the case went to the Court of Claims.

Q. Do you look to McKee and Luce for your fee in this case?—A. Yes, sir; entirely. I have no other arrangement with anybody about fees.

Q. Can you state during your connection with this case, what attorneys have been actively engaged and rendered service in the matter; I mean those who have been actually in charge of the management of the case?

The WITNESS. Since it has been in the Court of Claims?

Senator JONES. Well, since your connection with it.

A. Before the suit went to the Court of Claims I heard of General Pike's connection with it.

Q. I mean of your own personal knowledge; those you have come in contact with.—

A. The persons I have been brought most actively in contact with in regard to it are Mr. Luce, especially, and Governor Pitchlynn himself. Who else was employed I do not know anything about. I did not come in contact with any other persons as attorneys up to the time the case came before the Court of Claims, except Mr. Luce, and, on one occasion, before the Committee on Appropriations of the House of Representatives, with Judge Black. I knew, as a matter of current rumor, that General Pike had something to do with it, and I think I heard Judge Black's name mentioned in connection with it as having something to do with it, but in what way I did not know.

Q. Has Judge Black had any active connection with it since you have been employed in the case, that you know of?—A. I have not known him as having any active connection with the case since 1873 or 1874, at the time I have above referred to. I have heard him spoken of.

Q. Did his partner, Mr. Ward H. Lamon, have any active connection with the case?—A. I did not know of any; if he had it was not brought to my knowledge.

Q. Who has been connected with the case since it went to the Court of Claims?—A. Mr. Luce, Mr. McKee, Shellabarger & Wilson, Judge Cuppy, General Denver, and myself. I understood that General Denver came into the case as the representative of General Pike, and as his successor in whatever relations he may have sustained to the case. I never took the trouble to advise myself particularly as to who was employed in the case, or under what arrangement they were employed, and I really know nothing about that.

Q. From the time you became connected with the matter until the case went to the Court of Claims, do you think you would have known or not if any other persons had been actively engaged in pressing or prosecuting the claim?—A. Well, what persons may have been employed to do what is called "lobby" service, I do not know anything about. So far as legitimate legal services were concerned, I did not know anybody but Mr. Luce and General Pike.

Q. Do you think you would have known persons engaged in the legitimate legal prosecution of the case; do you think you would have known of their employment?—A. I think it quite natural that I should have been brought in connection with them.

Q. Did you talk frequently with Governor Pitchlynn during all this time?—A. Yes, sir.

Q. Did you never hear from him any statement as to the services rendered or any reliance that he had on Judge Black or Mr. Lamon or any of these gentlemen, except those you have mentioned?—A. I heard Governor Pitchlynn say sometimes that the case was not getting along as satisfactorily as he would like, and he made some complaint about not being able to get those whom he relied upon to attend to it as he desired, and I think he mentioned Judge Black in that connection. I do not know that I ever knew of Mr. Lamon's connection with the case personally and yet I may have heard that he was, as the representative of Judge Black, connected with it in some way.

Q. You do not remember to have ever heard Governor Pitchlynn speak of him as being an attorney in the case?—A. I do not remember that.

Q. Is there any other statement you desire to make in connection with this matter?—A. No, sir; I have not any desire to make a statement at all.

Q. Is this all you know about the attorneys and the active prosecution of this claim?—A. That is about all I know. I know there has been a great deal of work done in this case since it went to the Court of Claims.

Q. And these gentlemen you have mentioned are those who have done the work?—A. Yes, sir; they are the ones who have done the work. It has been the result of the conferences, consultations, and joint labors of all of them, and I think there has never been any occasion when they have not all of them been willing to contribute their share as far as was required, to bring success to the prosecution of the case.

TESTIMONY OF F. P. CUPPY.

FLETCHER P. CUPPY was duly sworn and interrogated as follows:

By Senator JONES.

Q. Please state your name, residence, and occupation.—A. Fletcher P. Cuppy; residence, Washington, D. C.; profession, attorney and counsellor at law.

Q. Please state in your own way what you know of the attorneys connected with the prosecution of what is denominated as the net proceeds claim of the Choctaws, and your own connection with the case, if you are an attorney in the case?—A. Yes, sir; I am an attorney in the case and have been for, I think, about fourteen years last past. In regard to what I personally know of the attorneys connected with the case, I may state that associated with me during the period of my service were Judge Weed, who has been connected with it almost continuously, if not entirely so, during that time; Mr. McKee, who had been in it before I come in. Indeed, it is under him that my service has been performed, he employing me and I looking to him for my contingent compensation, whatever it may be. He was actively engaged in it during the whole period of my service, and had been before, as I understood. Mr. Luce has been continuously engaged in it, I think, during the entire period of my service, and had been engaged in it long before, as I understood. Messrs. Shellabarger and Wilson came into the case after the passage of the act of March 1, 1881, giving jurisdiction to the courts to try the questions in controversy, and they have been in it up to the present time. General Denver was also one of the attorneys of record, and took part in the consultations, which were very numerous, which we had while the case was pending in the courts. If you desire a detailed account of the service that I performed I can give it.

Q. No, I presume that is unnecessary. As I understand, you claim under McKee and look to him for your compensation in this matter?—A. Yes, sir; I have no contract with the Choctaws, and my agreement with Mr. McKee is for a contingent fee, purely contingent.

Q. You know nothing about the Cochrane claim personally?—A. Personally I know nothing; historically I probably know a good deal.

Q. Your connection with this case then began about 1872 or 1873?—A. Yes, sir.

Q. Since that time has Mr. Lamon or Judge Black had any connection with the case, so far as you know?—A. Judge Black has not to my knowledge had any connection with the case since I came into it, and I know of nothing done by Colonel Lamon since I came into it, although he has claimed, in conversation with me, that he has rights under what is known as the contract with Judge Black. But so far as any service is concerned during the period of my service, I know of nothing that Colonel Lamon has done.

Q. Has your connection with the case been such that you would have known of any service rendered by him as attorney if he had rendered such service?—A. I think it has; I think I should have known it. I was constantly in communication with Governor Pitchlynn, who was here as the representative of the Choctaw Nation. He came to my office very frequently and we had, I might say, almost daily intercourse. So I had with Mr. McKee who was very familiar with what was going on, and I think through them, if any service had been performed by Mr. Lamon, I should have learned it.

Q. And you did not?—A. No, sir; I did not—at least I do not now recollect of any.

Q. When did the conversation which you spoke of just now, in which Lamon claimed that he had some connection with the case, occur?—A. Within the last month or so, I think.

Q. He made no such claim prior to that time, in your presence, that you remember?—A. I do not remember that he ever claimed that he had done anything within the period of my service until the conversation which I had more recently, and then I think he did not claim for services during that period or any period, but that he claimed as a strict legal right under the contract with Judge Black.

Q. Did he claim that Judge Black had rendered any service in the matter; did he make any statement of that kind?—A. I do not remember that he said anything about the character or extent of the services performed by either himself or Judge Black, but that he had a contract made with Judge Black, and I think he claimed either as an assignee of that contractor or as a surviving partner of Judge Black, I do not remember which.

Q. Is there any other statement you would like to make?—A. I might occupy a great deal of time in showing what services were performed by Mr. McKee, Mr. Luce, Mr. Weed, Shellabarger & Wilson, General Denver, and myself, but I would rather each one should speak for himself. I might say with reference to all of these gentlemen, that I have been associated with them and know that they performed service, and I believe it was entirely satisfactory to Mr. McKee, whom I served, and I think also to those who represented the Choctaw Nation.

TESTIMONY OF CALDERON CARLISLE.

CALDERON CARLISLE was duly sworn and interrogated as follows:

By Senator JONES:

Q. Please state your name, residence, and occupation.—A. Calderon Carlisle; residence, Washington, D. C.; occupation, attorney at law.

Q. You may make any statement you desire.—A. As Mr. McPherson's statement which I present to the committee is not sworn to, I desire to testify as to the fact of his absence in Europe on account of ill health, and to his signature. The original letter which I file with the committee is dated Stuttgart, Germany, December 24, 1886, and is addressed to the chairman of the Committee on Indian Affairs of the United States Senate. That letter is signed John D. McPherson, executor of John P. Cochrane. I will state that the letter was received by me by post, that the signature, John D. McPherson, I know to be his genuine signature. I also know the fact that Mr. McPherson has been in ill health and has gone abroad seeking rest and recreation on that account. The claim which we present is for \$131,000, of which \$76,000 is payable to John H. B. Latrobe, of Baltimore.

The statement of Mr. McPherson as presented by counsel is as follows:

WASHINGTON, D. C., February 2, 1887.

To the honorable chairman of the Committee of Indian Affairs, U. S. Senate:

SIR: As counsel for John D. McPherson, executor of John T. Cochrane, deceased, we have the honor to lay before you a written statement, prepared by Mr. McPherson,

who is now in Europe, of his claim as such executor for services rendered by his testator and himself in and about the Choctaw net proceeds claim.

It will be observed that in this statement no mention is made of the services of Mr. J. H. B. Latrobe, of Baltimore, but in letters to us Mr. McPherson refers to his testimony in the Choctaw investigation of 1873, and alludes to the probability of Mr. Latrobe's submitting a statement in his own behalf. Such a statement, we are informed, will be laid before your committee. It will be seen by Mr. McPherson's statement that he contributed \$6,000 for expenses, of which sum he furnished \$4,000 and other parties \$2,000. We are directed by Mr. McPherson to say that \$1,000 of this amount was furnished by Mr. J. H. B. Latrobe.

In conclusion, referring to the last paragraph of Mr. McPherson's statement, in which he leaves to counsel the specification of the exact amount claimed by him as executor, we have the honor to claim in his behalf the sum of \$131,000, made up as follows:

1. Amount payable under contract with Hon. J. H. Black, \$125,000.

N. B.—Out of this sum \$75,000 is payable to J. H. B. Latrobe.

2. Amount of advances for expenses, \$6,000.

N. B.—Out of this sum \$1,000 is payable to J. H. B. Latrobe.

Respectfully submitted.

GEORGE F. APPLEBY,
420 Fifth street northwest, Washington, D. C.
CALDERON CARLISLE,
*Attorney and Counsel for John D. McPherson,
Executor of John T. Cochrane, deceased.*

STUTTGART, GERMANY, December 24, 1886.

To the honorable the chairman of the Committee on Indian Affairs, U. S. Senate:

SIR: I beg to bring to your attention a claim which I, as executor of John T. Cochrane, deceased, have upon the sum recently awarded by the Supreme Court to be paid to the Choctaw Nation of Indians.

Long prior to the year 1853 the dealings of the United States with the Choctaw Nation had given rise to complaints against the United States on the part of that nation of numerous breaches of treaty stipulations, resulting in great personal suffering and pecuniary loss to the Indians, and these, as far as they were susceptible of estimation in money, became the subject of large pecuniary demands. For many years these demands were urged without success, and Charles Dickens, who visited the United States in 1842, mentions in his American Notes having met on a Western steamboat Peter Pitchlynn, a Choctaw chief, returning from Washington heart-sick from the last of repeated failures to obtain redress for his people, which failures, by the way, he was destined to see repeated for forty years to come.

Before 1853 a delegation, of which Colonel Pitchlynn was head, had been appointed by the Choctaw legislative council to prosecute their claims, and my testator, John T. Cochrane, was engaged to advise and aid them in the matter, on terms embodied in a formal written instrument, as ratified by a subsequent delegation in February, 1855. This contract will be before your committee and will be seen to have been ratified on the part of the nation by its legislative council in the most solemn manner. It was seen that it was useless to attempt to estimate and itemize the vast number of small particulars which went to make up the sum total of the claim, and that in order to obtain the attention of the Government to it, it must be presented in a comprehensive shape, that would make a single issue instead of a hundred. The true and comprehensive view was that all the dealings between the Choctaws and the United States made but a single transaction, to wit, the transfer of their lands to white settlers through the agency of the United States; and that the numerous provisions in the treaties for the removal of the Indians to the West, and for the special payments and gifts to certain persons and classes were simply payments on account; and the result of this view was that the United States should account to the Choctaws for the proceeds of their lands. This proposition Mr. Cochrane undertook to establish, and did so, as hereinafter stated.

It will be observed that the contract was made some time before the passage of the statute which forbids the assignment of claims against the United States; this is important, as by the contract Mr. Cochrane received as compensation for his services 30 per cent. of the amount which should be recovered, and was to receive nothing from any other source, or in any other event.

Mr. Cochrane immediately entered upon the performance of this contract. Under his direction and with his aid the Indians concluded a treaty with the United States in 1855, by which it was referred to the Senate of the United States to determine whether the view above suggested of the transactions between the Indians and the United States was not the correct one, and whether, in fact, all the claims of the Indians were not resolvable into a single demand for the balance that should be found due to them upon an amount stated, charging the United States with the proceeds of the lands which they had got from the Indians and sold, and crediting the United

States with the expenses of survey and sale, and with the moneys paid to or for the use of the Indians.

This treaty having been ratified, the next step was to obtain a decision of the Senate upon this material point, and upon some minor questions in connection therewith, which was finally accomplished, and in the year 1859 the Senate, having decided in favor of the view advanced in behalf of the Indians, proceeded to have an amount stated upon the basis thus adopted. That statement resulted in finding due to the Indians an amount of nearly 3,000,000. Of this, at the session of 1860-'61, half a million dollars were appropriated by Congress to be paid on account, and half the appropriation was actually paid over; but the outbreak of the rebellion, in which the Indians took part with the South, prevented the payment of the rest. It was supposed, and probably correctly, that the occurrence of war between the Choctaw Nation and the United States abrogated all compacts between them, and consequently extinguished the demands which had been established after so many years of anxiety and toil; but when, after the close of the war, the Government entered upon the task of reconstruction, the Choctaws and other Indian nations were treated with the same benevolent disposition that was at first shown toward the Southern States, and having the advantage over the latter of being able to enter into treaty relations with the United States, the Choctaws were so fortunate as to succeed in negotiating a treaty which restored them to all their former treaty rights. In negotiating this treaty Mr. Cochrane rendered essential aid, and upon its conclusion he, out of abundant caution, obtained from the Choctaws a confirmation of his contract, by which its obligation, if it ever had been impaired, was entirely restored.

Mr. Cochrane was now in a condition to renew the efforts which had been interrupted by the war, and which the folly of the Indians in taking part in a contest which did not in the slightest degree concern them, had threatened to render forever futile. In looking around for aid in this task he determined to engage Judge Black, of Pennsylvania, who, after a thorough examination of the matter, was willing to undertake the case upon conditions which Mr. Cochrane's circumstances compelled him to propose. His health had been shattered by repeated attacks of illness, each threatening a fatal termination, and he desired in making the arrangements with Judge Black to realize some part of the compensation which he had earned by many years of labor and by his success in obtaining the recognition of the rights of the Indians in the form of solemn treaties.

Judge Black, never doubting that Congress would fulfill the obligations of the United States toward the Indians whenever its attention could be secured, but aware that in the condition of public affairs at that time it might be many years before a conclusion could be reached, was willing to advance Mr. Cochrane \$75,000, and to pay a further sum when the claim should be paid, provided he were substituted for Mr. Cochrane and intrusted with the prosecution of the claim thenceforth. Mr. Cochrane agreed to this, and the arrangement was about to be closed when he was attacked by an illness which in a few days ended his life.

I had known Mr. Cochrane from my youth. I had subsequently been associated with him in public office for several years, and though for some fifteen years preceding the date which this narrative has now reached (1867) we had seldom met, we entertained for each other feelings of cordial friendship and confidence.

One day in the month of ———, 1867, I was hastily summoned to his bedside. I reached the house when he was in a paroxysm of agony, and it was some time before the physician in attendance could so far relieve him that he was able to see me. In a very few words he gave me directions for his will, which was simply to divide his property between his wife and sister (he had no children), and to make a disposition of the Choctaw claim. He stated very briefly what he had been about to do in that matter, and desired me to take charge and deal with his contract rights in every respect as if it were my own property. These instructions were embodied in a short will, which was immediately executed. A few hours later he died. After proving the will and receiving letters testamentary I concluded the arrangements with Judge Black, and a delegation of Choctaw Indians charged with the prosecution of their claims before Congress ratified the arrangement, which indeed had been first undertaken with their full consent and approval. I am under the impression that it was also confirmed or at least recognized by the Choctaw National Council.

For some time after this I heard little or nothing of the business beyond the fact that Judge Black had succeeded in inducing the Interior Department to look into the matter, and that the examination had resulted in the Department sending to Congress an estimate for the payment of the Senate's award, as a debt due under treaty stipulations, which however, was not acted on.

After a few years, during which Judge Black, I believe, exhausted himself in fruitless efforts to obtain justice for the Indians, Peter Pitchlynn and some other Indian delegates began to visit me, and speak of the Choctaw matter. I had consultations with them, and I wrote for Colonel Pitchlynn one or two articles for use before Congress. During this period the Choctaw delegation engaged the Hon. George W. Wright to aid in the case, and thenceforth I was called on principally to supply

money. I furnished altogether about \$6,000, of which \$2,000 were contributed by persons interested in the result, and the rest by myself. Some of this money went to the support of Colonel Pitchlynn; several hundred dollars to defray the expenses of Mr. John B. Luce to the city, and the greater part of the rest I presume was retained by Mr. Wright, whose wonderful energy and determination in keeping the claim before Congress and compelling examination and discussion, I believe could alone have saved it from sinking into an oblivion from which it could not have been roused until it had become too stale to have any chance of success. I had at an early day recommended Colonel Pitchlynn to have the case brought before the court of claims, where I was engaged in active practice. My advice was not taken so long as it seemed probable that Congress would obviate the necessity for that course by an early appropriation, and when this course was finally determined on, it was without any consultation with me, or, as I believe, with Judge Black. Indeed, I understand that a formal resolution had been then, or was soon after, passed by the Choctaw council repudiating the contract with Cochrane, either specially or in unmistakable general terms.

I am here in Germany seeking in change of climate relief from certain ailments. I have no business papers whatever with me, and have written the foregoing details solely from memory. All that I have above said is, I am confident, in substance absolutely correct, and I do not think I have forgotten anything which could qualify in any appreciable degree its bearing upon the merits of the rights I represent.

As the award of the Senate and statement of account which were obtained solely through the efforts of Mr. Cochrane acting under his contract, have been upheld by the Supreme Court of the United States as a final determination and liquidation of the demands of the Choctaw Nation against the United States in respect to the matters covered by the contract, I think I may justly claim that he fully performed his contract in his lifetime. For the United States are presumed to be ready to pay every debt when once it is ascertained; and they had moreover evinced a willingness to pay this debt by appropriating a very large amount on account, although with a protest against being thereby concluded.

In the contract itself the possibility of the death of Mr. Cochrane before the realization of the fund, and of his possible transfer during his life of his interest therein is contemplated and provided for by the extension of its stipulations to his executors, administrators, and assigns. As such executor, notwithstanding the substitution of Judge Black for Mr. Cochrane as advisor and assistant to the delegation, I have at all times stood ready to aid the representations of the Nation in any way in which they have been willing to accept my aid, and have gone beyond the requirements of the contract by furnishing money so pay the expenses of those whose presence in Washington and services there the accredited agents of the Nation thought to be advantageous in the conduct of the business in hand. I am not aware that I have ever declined to do anything desired of me either of personal service or of expense.

I cannot at this time undertake to say what portion of the fund should, in view of all the facts above stated, be claimed by me as executor of the deceased. Certainly it can be nothing short of the amount which Judge Black was to pay me on the success of the claim, and whether I should not receive the whole percentage stipulated in the contract and account to Judge Black's representations upon equitable principles for their share is a question which I must consider and decide with the advice of counsel who will represent me before your committee; on the other hand I do not claim to be exempt from all contribution towards the expenses of prosecuting the suit in the Court of Claims should the latter view be adopted.

Very respectfully,

JNO. D. MCPHERSON,
Executor of John T. Cochrane.

The WITNESS (Mr. Carlisle). In support of our claim, besides this statement of Mr. John D. McPherson, I desire to put in evidence the testimony of Mr. McPherson, given before the Committee on Indian Affairs of the House of Representatives, as published in Report No. 98, House of Representatives, Forty-second Congress, third session, pages 474 to 479, inclusive. Mr. McPherson's testimony is dated in the report, March 18, 1872. I would state that he informs me, by letter, that he could add nothing to this testimony if he were personally present.

The testimony referred to is as follows:

[Testimony taken by the Committee on Indian Affairs, House of Representatives, under resolution of January 8, 1872.]

“WASHINGTON, D. C., March 18, 1872.

“JOHN D. MCPHERSON sworn and examined.

“By the CHAIRMAN:

“Q. State your age, place of residence, and occupation.—A. Fifty-four years; I am a lawyer; my place of residence is in Maryland; my place of business is No. 307 D street, Washington.

"Q. State whether you are the executor of John T. Cochrane, deceased?—A. I am.

"Q. State whether Mr. Cochrane had a claim in his lifetime against the Choctaw Indians for his services as counsel, and, if so, what it was.—A. Mr. Cochrane was employed by the Choctaw Nation in 1853, I think, under a written contract to prosecute their claims against the Government of the United States for the net proceeds of their lands which had been sold in Mississippi. It was a contract contingent entirely, and became available only when the money was appropriated by Congress.

"Q. Have you a copy of that agreement?—A. I have not. I can obtain it, and will do so and furnish it to the committee.

"Q. What was the amount of his fee?—A. Thirty per cent. on the net proceeds.

"Q. Did it reach to any other claim than the net proceeds of this land?—A. It did not.

"Q. Were there any other persons interested in that fee with John T. Cochrane?—A. There were; I do not know who they were; the they were interested in this way, as I understood. I never knew anything of this case until after the death of Mr. Cochrane. Mr. Cochrane was a very warm friend of mine, and had great confidence in me. A few hours before he died he sent for me, and I drew his will; he then died. I knew nothing whatever of this claim until after his death, when I became the executor of his estate. I then understood when this contract was first made, in 1853. The claims of the Choctaws upon the United States were then put upon a different basis from what they had previously been. There had been a great many claims, and all these were consolidated into one, and all the agencies were united in Mr. Cochrane. Various persons, however, Indians and others, who had been agents for the various claims expected that the fee of Mr. Cochrane, whenever he obtained it, would be divided with them. I did not know that until more than six months after he died, when persons began to come to me in regard to their interests in the claim. I have seen nothing in writing and do not know anything official in regard to precisely what persons have an interest in this claim, except in one instance. One person coming from Arkansas brought me a written claim upon Mr. Cochrane.

"Q. What does the will state in regard to that subject?—A. It gives me full power and control over the claim; to compromise it, or dispose of it, or do anything in the world for the support of his family, who afterwards acknowledged one-half interest in Mr. Luke Lee, who was formerly Commissioner of Indian Affairs. After the war he came here and entered into an agency and formed a partnership with Mr. Cochrane, as I understand,

"Q. Is Mr. Luke Lee still alive?—A. He is, and lives somewhere in Mississippi, I think.

"Q. To whom did the other half interest go?—A. Entirely to Mr. Cochrane and his estate—to his wife and sister.

"Q. Who was his sister?—A. His sister was Mary A. Magruder, wife of James A. Magruder, of Georgetown.

"Q. Has Mrs. Cochrane or Mrs. Magruder, either of them, transferred her interest in this claim to any one?—A. Not to my knowledge, and I am quite confident they never have.

"Q. Do you know of Mrs. Cochrane having transferred any railroad stock to any one?—A. No, she has never transferred any, I am sure. I am her executor; I have money of hers in my hands, and attend to her business.

"Q. From what does this money arise?—A. There was a small amount left in bank by Mr. Cochrane; then, I have collected some fees in Indian matters for the estate, and I also raised on the credit of this Choctaw contract the sum of \$75,000, which I divided between Luke Lee, Mrs. Cochrane, and Mrs. Magruder.

"Q. From whom did you raise that money on this contract?—A. I raised it by transfer of the contract to Judge Jeremiah S. Black. He raised for me \$75,000, he assuming what I supposed Mrs. Cochrane was bound to do, the employment of counsel to prosecute the claim. I did that with the consent of the Indian delegation then present, and Judge Black advanced \$75,000, which was furnished him by Col. Thomas A. Scott, of Philadelphia.

"Q. President of the Pennsylvania Central Railroad?—A. I believe he is vice-president.

"Q. Then that contingent claim has passed from your hands?—A. It has.

"Q. In just what relation does it stand? Does Judge Black hold it as security for his fee?—A. No; I transferred it to him as a contract, he undertaking to do all that Mr. Cochrane was to do, and taking the chances. As I said, the Indian delegation were here, all of them, and it was done by their agreement in writing.

"Q. In what was that payment made by Judge Black to you?—A. I think I got \$25,000 in money and \$50,000 in railroad bonds. I turned over one-half to Mr. Luke Lee, and the rest to Mrs. Cochrane and Mrs. Magruder.

"Q. On what road were these bonds?—A. The Steubenville and Indiana Railroad.

"Q. What portion of these bonds have you passed to Mrs. Cochrane?—A. Either \$12,000 or \$13,000, and to Mrs. Magruder the other \$12,000 or \$13,000, making \$25,000 to them.

"Q. At what rate did you take these bonds?—A. I took them at par. I also received at the same time a written guarantee that the interest should be duly paid, and if there should be any difficulty at any time they should be returned.

"Q. From whom did you receive that guarantee?—A. From Mr. Scott; and I have it now.

"Q. Was the assignment made directly to Mr. Scott or to Judge Black?—A. To Judge Black; and the payment was made directly from Mr. Scott, I think, through Mr. Barclay, who was at Judge Black's at the time the payment was made.

"Q. In whose hands are these bonds now?—A. I have Mrs. Cochrane's bonds, I think, \$12,00; and Mrs. Magruder's \$13,000 I have transferred to a commissioner.

"Q. What was the amount of the net proceeds of the fund, as you understand it?—A. The net proceeds of the claim was supposed to be \$1,858,000.

"Q. Was it not \$2,358,000 originally?—A. Yes; I think it was at the time the report of the Interior Department was made, in 1857 or 1858. In 1861 Congress appropriated \$500,000, which reduced the amount to \$1,858,000.

"Q. Then Mr. Cochrane's claim was 30 per cent. of \$1,858,000?—A. Yes; I suppose it would have been on the \$500,000 additional, but that had passed before the matter came into my hands. The award of the Senate was \$2,981,247.30, as found by the Secretary of the Interior. The Senate deducted from that amount \$648,696.45, as reported by the Committee on Indian Affairs June 19, 1860, leaving a balance of \$2,332,550.85.

"Q. By the act of 1861 Congress appropriated \$500,000, to be paid one-half in money, and one-half in bonds, leaving a balance of \$1,832,550.85. Now, upon which basis do you estimate your 30 per cent.?—A. The 30 per cent. was due Mr. Cochrane upon the whole amount awarded by the Senate, but in my agreement with Judge Black no mention was made of anything except the \$1,832,000.

"Q. What would the amount of your fee be on that basis?—A. I think, about \$549.765; I think the whole of that amount was not for Mr. Cochrane himself, but those engaged with him. Five per cent. was left undistributed, deducted for contingencies. I think he said that he and those who were with him were entitled to 25 per cent.

"Q. What were the contingencies for?—A. I suppose for other persons and other interests that might be brought in; I suppose it was to pay the expenses of delegations that were here, perhaps. Colonel Pitchlynn was here for a long time, and, I suppose, incurred expenses. These delegates who come here are very poor, and used to come to Mr. Cochrane for money; and after his death they came to me, and I loaned them money until I had to shut down.

"Q. Does your assignment to Judge Black authorize him to lift the entire 30 per cent.?—A. Yes.

"Q. Does your contract with him direct what shall be done with that 5 per cent.?—A. Not that I remember. I think that he just took it with the whole obligation, whatever that might be.

"Q. With no specification that it should be paid to any particular person?—A. I am not quite sure whether there is or not.

"Q. Do you know whether any portion of that 30 per cent. was to be paid to D. H. Cooper?—A. No; after the agreement was made with Judge Black we found it necessary to employ Mr. Latrobe, who had been engaged in Indian matters. I arranged for him to give his services with those of Judge Black's, and I understood from him, at a subsequent date, that he employed the firm of Cooper & Mix whenever he wanted any information about Indian affairs. There was no agreement between Judge Black or between me and Mr. Latrobe. After I had made this agreement with Judge Black I found that Mr. Cochrane had made arrangements with Mr. Latrobe in his lifetime, and I continued that arrangement with Mr. Latrobe.

"Q. Do you know whether Albert Pike is to have any part of it?—A. He is not, with my knowledge or with my consent.

"Q. At what time was the contract made with Mr. Latrobe?—A. It was entirely verbal. After the war the Indians came on here to make a new treaty and to right up their whole business, and they employed Mr. Latrobe and Mr. Cochrane together. I should state that if this claim is ever paid \$75,000 of it will come to us, in addition to the advance made by Judge Black.

"Q. What was the date of Mr. Latrobe's interest in it?—A. I do not know. Mr. Latrobe was to have \$75,000 when the claim was paid.

"Q. Was he to pay Cooper & Mix out of that?—A. He was, as I understood. He said that he had that interest. There was nothing in writing, but I agreed that he should have \$25,000 out of the \$75,000 contingent coming to us, and Judge Black agreed to pay him the rest. The fact is that these claims came in, so many of them, when I took them to Judge Black he would say, if Colonel Scott ever got his money

back he would be satisfied never to get one cent. There were cormorants coming round us enough to eat the whole claim twice over.

"Q. You stated that, as the executor of John T. Cochrane, you made an assignment of his contingent interest, being 30 per cent. of the net proceeds of this Choctaw claim. For that, as such executor, you received \$25,000 in money and \$50,000 in Stenbenville and Indiana Railroad bonds, with a contingent agreement that if the money was collected Mr. Black should pay you \$75,000 additional in money. You subsequently made an agreement with Mr. Latrobe to pay him \$25,000 out of this last \$75,000 contingent; and further agreed that Mr. Black should pay him \$50,000, in which arrangement Black acquiesced, Mr. Latrobe informing you that he had arrangements with Mr. Cochrane in his lifetime, although you found no evidence of that fact in writing, and Latrobe informed you that he was in the habit of employing Charles D. Mix and D. H. Cooper as attorneys to assist him, and that he should out of his own allowance settle with them. Is that about the substance of your testimony?—A. With a single exception, that I agreed to pay Latrobe \$75,000, and that Black agreed to pay me \$50,000 on that account. I made myself responsible for the whole \$75,000 if the claim was paid.

"Q. I will now ask you if you know anything of the claim of Mr. Latrobe against the Choctaw net-proceeds fund, other than his interest in the 30 per cent.?—A. No. I never heard that he had any other interest, except this employment by myself.

"Q. Do you know of his having any other claim against the Choctaws?—A. I do not.

"Q. You are not associated with him in business?—A. No; I am not. He has other Choctaw business in his hands, but no claim against them at all until he earns it.

"Q. Do you know what business?—A. No; I think it refers to some back annuities.

"Q. Do you know of any contract between Mr. Latrobe and Indian delegates sent here to form a treaty?—A. Yes; it is under that contract that he has other business with the Indians as I understand.

"Q. Do you know what the terms of that contract are?—A. No, I do not, although I have seen the contract. He had authority from Colonel Pitchlynn and other persons to transact their business in connection with back annuities and other matters.

"Q. Do you know who is connected with him in that business?—A. I do not, except his connection with Cooper & Mix; as I stated, he calls upon them and pays them for their services.

"Q. Do you know of Mr. Latrobe getting any money from the Choctaws at any time in connection with making a treaty of 1866?—A. No; that was before I came into it. He paid me at one time, I think, \$9,000, which he said was a part of the fee he got. Whether it was part of any Choctaw fund I am not certain.

"Q. He paid that to you as executor?—A. Yes; as executor of John T. Cochrane. I think it must have come from the Choctaws; I am not certain.

"Q. I see among the papers here a letter from you, dated March 11, 1871, to the Secretary of the Treasury with a postscript attached. Please state whether you are willing it shall be considered a part of your testimony.—A. Yes; I am willing it shall be.

"Q. You said Judge Black stated to you he should be satisfied if Colonel Scott got his money back; what did you mean by that expression?—A. As I have already stated, when I made the transfer to Judge Black I supposed nobody had any claim upon it; but I found afterward that agreements had been made by Mr. Cochrane to divide with sundry persons—some of them persons in the Indian nation who had been prosecuting some of the claims which were consolidated in this. I found a great many persons claiming to have an interest in this fee, and when I told Judge Black about these people coming in, he said I was to make any arrangements I thought proper and he would assent to it; that he would be perfectly satisfied if he got back the \$75,000 for Colonel Scott.

"Q. Who owns the assignment in fact?—A. Judge Black himself, who, as I suppose, is to pay the money to Colonel Scott. He is recognized as the attorney of the Indians, the same as Mr. Cochrane was.

"Q. Is the committee to understand that the assignment is to Judge Black absolutely, or to Judge Black in trust for Scott?—A. Scott is to have his money out of the claim if it is recovered. I do not suppose Black is to pay him out of his own pocket.

"Q. Could you furnish the committee with a copy of that contract?—A. I have no copy myself, but I could get it from Judge Black, I presume. I was very glad to get the money and the bonds, and leave the whole thing in Judge Black's hands. I suppose it is perfectly apparent that Judge Black has no interest in this matter except such as this agreement gives him of 30 per cent. on the \$1,850,000, yet to be appropriated. I know I had nothing in my own mind about the bonds which are now in the Treasury Department, or anything else, except the appropriated proceeds; and I do not think Judge Black makes any claims upon these bonds.

By Mr. WILLIAMS:

"Q. Are you aware of any understanding between Judge Black and Mr. Scott relative to a division of this 30 per cent., in case of its being collected; was it a joint venture between Black and Scott, Black being the agent to prosecute the claim and Scott furnishing the money?—A. The information I had was that Scott put up the money to enable Black to get the contract; and that it is understood in some way that Scott is to have it back, and I presume something for the use of the money. Whether it is a joint venture between them or not I do not know. I know that Scott is not to have his money unless the net proceeds are recovered. If they are recovered he is to have his money and a division of the profits in addition; it must be a joint venture. The original agreement as made has been so modified that these other people come in.

By the CHAIRMAN:

"Q. Can you furnish the committee with a copy of the guarantee?—A. I have that, and will furnish it.

"Q. You have referred to various parties who claim an interest in this fee or contract which you have transferred to Judge Black; please state the names of any such persons who are so claiming.—A. John B. Luce told me he had a contingent interest in it, which, I think, he said had been recognized by Mr. Cochrane. Then Jack-oway, an Indian, I think, stated that he was employed at different times for different claims that were merged in these net proceeds. I understood there were, perhaps, half a dozen claims growing out of the treaty of 1832, which were prosecuted by different persons, but that finally all the claims were merged in this, with Mr. Cochrane as agent. One of these agents was Thomson McKinney; I think he is dead. One of the La Flores also claimed an interest. I do not remember any other.

"Q. Who is now authorized to receive the 30 per cent. commission?—A. Judge Black is to receive the 30 per cent. on the \$1,832,000. He has nothing to do with the bonds.

"Q. Who is to receive 30 per cent. on the \$250,000 of bonds to be paid by the Secretary of the Treasury under the act of 1861?—A. I claim that right as the executor of Mr. Cochrane.

"Q. Then you claim that Mr. Cochrane's contract covers that \$250,000?—A. Yes; it has never been disposed of for that.

"Q. Do you claim 30 per cent. on the \$500,000 appropriated by act of 1861 to be paid, including \$250,000 of bonds?—A. No; only on the \$250,000.

"Q. State what services were rendered to induce Congress to make an appropriation of this last \$250,000 by you as executor?—A. Nothing was done by me at all that I remember. Mr. Latrobe, who has an interest and was interested with Mr. Cochrane, wrote some article upon it. I think that was all that was done by any of us.

"Q. Mr. Latrobe did not appear before this committee. Did he appear before any committee of Congress to urge that claim?—A. Not before any committee, unless he appeared before this. I do not know what he did in the matter. I understood that he did something.

"Q. Upon what do you base your right as executor to lift that 30 per cent. on the \$250,000 of bonds?—A. Upon my right under the contract made with Mr. Cochrane.

"Q. Not by right of any services you have performed as executor?—A. Not unless Mr. Latrobe has rendered some services. I know of no other service that has been rendered.

"Q. What was to be the consideration of that 30 per cent. the contract for which was entered into between Mr. Cochrane and the Indians in 1854?—A. He made a statement of the claim and obtained a treaty of the United States, and the Indians acknowledging the claim, referring it to the Senate to decide—I mean the treaty of 1855, I think, or whatever it was—referring the claim to the Senate. He then prosecuted it in the Senate for several years. The Senate finally made an award. He attended to the getting of the award from the Department, and prosecuted it, and finally obtained, so far as any private person could obtain, the passage of the act of 1861, appropriating \$500,000. Then he aided the Indians in obtaining the treaty of 1866, by which their rights were restored.

"Q. What services did he render in it?—A. I do not know; he was the adviser and attorney of the Indians in that matter. Mr. Latrobe attended more to the negotiations of the treaty; Mr. Cochrane drew the papers and knew all about it.

"Q. Do you know whether Mr. Cochrane got any pay for his services?—A. I do not think anything was paid for that service. There were some claims allowed under that treaty, and he got some compensation through them. I do not know that they paid him anything for his services in connection with the negotiations of the treaty.

"Q. Are you acquainted with Wright, Page, and Riley, the special commissioners who made the treaty of 1866 upon the part of the Choctaw government?—A. No, sir; I have never seen either of them. In regard to services rendered by me as executor, I might say that I assisted in writing the memorial of Colonel Pitchlynn, before Congress.

"Q. Have you any claim against the Choctaw Nation for services of your own?—A. None, whatever. I never acted in any other capacity except as executor of Mr. Cochrane.

"Q. Do you know anything of the claim of Lehman & Co?—A. Yes, I know something of it; I know nothing about its merits.

"Q. Who is prosecuting that claim now?—A. A man named R. M. Corwin.

"Q. Do you, as executor of Mr. Cochrane, sustain that prosecution?—A. No.

"Q. Have you, as executor of Mr. Cochrane, opposed that prosecution?—A. Yes; I appeared in court to oppose their application for a mandamus.

"Q. The allowance of their claim would cover the entire \$250,000 of bonds, would it not?—A. They claim the right to have the whole amount delivered to them.

"Q. They do not claim any right to retain the entire amount?—A. My impression is they claim for themselves \$150,000.

"Q. Does Mr. Latrobe uphold or oppose that claim?—A. He opposes it. He considers himself authorized to act for the Choctaws as their attorney here, and has been recognized in that capacity by the Secretary of the Treasury. In that capacity he has written a letter opposing all claims, and asking that the bonds be sent to the Indians.

"Q. State, if you know, what interest any officer in the Treasury has taken in the matter?—A. I know of no interest taken by any officer in the Treasury, further than talking with me about it when I go there to ask questions.

"Q. State whether any officers of the Treasury have been writing in relation to this claim, proposing that the bonds shall be sent to the Indian Territory, by a special agent of the Treasury?—A. I have never heard of such a thing. In my conversations in the Solicitor's office I have asked that the bonds be sent by a special agent of the Treasury, so that they should reach their destination, and should not be attached by any process on the route. I have never heard of any officer of the Treasury writing to any of the Indians about it.

"Q. State to the committee whether you, in negotiating with Colonel Pitchlynn, or any of the Choctaw delegates, ever submitted a proposal to compromise your claims upon the Choctaw fund within the last twelve months or two years?—A. I will have to go back a little to answer your question. I made a proposition to the Choctaws, to Colonel Pitchlynn, under these circumstances: George W. Wright was very active, as I understood, in pressing the passage of the act allowing these bonds to the Indians; for that he was to receive the interest on them if any was allowed. Of course, under Mr. Cochrane's contract, he would have been entitled to 30 per cent. upon the \$250,000 of bonds, and \$150,000 of accrued interest. Before he finally acted in the matter Mr. Wright wanted to have this matter settled and agreed upon. I told him that so far as Mr. Cochrane was concerned we claimed our 30 per cent. upon the \$250,000, and nothing more. With this concurrence I wrote a little stipulation, by which it was agreed that I should receive \$75,000, being 30 per cent. upon \$250,000, and that Mr. Latrobe was to have \$50,000 out of my \$75,000. That was the only compromise I ever proposed. This proposition was drawn up and signed by Mr. Latrobe and myself. When Colonel Pitchlynn looked it over, he refused to sign it, and that was the end of it.

"Q. State whether that was offered as a settlement of your 30 per cent. of the whole net proceeds, or only of the \$250,000 bonds.—A. Only of the \$250,000.

"By virtue of what right did Mr. Latrobe claim \$50,000 of that?—A. I really do not remember.

"Q. What services had Mr. Latrobe rendered in getting the \$250,000 allowed to justify him in claiming \$50,000.—A. I am not sure. He certainly had entered into arrangements with Mr. Cochrane in his lifetime, and he paid me \$9,000, as I stated. Mr. Cochrane and he had a general arrangement about their business.

"Q. Was that joint arrangement made in writing?—A. There were some writings about it.

"Q. Do you know where they are?—A. I procured from Mr. Latrobe an acknowledgment of his interest and of Mr. Cochrane's interest.

"Q. What do these papers show in regard to this contract?—A. Nothing in regard to this contract.

"Q. How did it happen that Mr. Latrobe was to get two-thirds, and you, as executor of Mr. Cochrane, only one-third by this arrangement?—A. He was to pay Cooper & Mix out of his portion for their services.

"Q. What do you know about that?—A. I really do not know. Mr. Latrobe was to pay them, I know. How they were to divide I never heard; I always understood that Cooper & Mix had a claim upon them. Whenever I wanted any information about these Indian matters I have always gone to him.

"Q. What reason did that writing state for his receiving \$50,000?—A. I do not remember; I have seen a printed copy of that writing. Mr. Pitchlynn took a copy of it and had it printed, as I understand. I think it is printed in his memorial to the

Choctaws—it is correct. My general idea was in all this business, that if Mr. Cochrane's estate received one-third for what he had done it would be about a proper division, and I think that was the idea in the agreement I had with Judge Black and with Mr. Latrobe. It was done by rule of thumb, without any very close calculation. We were out of the case—Mr. Cochrane could render no more services. We were in danger of losing all his fees, and I was very glad to get anything I could for his estate.

“Q. Why did you and Mr. Latrobe oppose the payment of these bonds to the authorities who had employed you?—A. Mr. Lehman did not employ us. Mr. Pitchlynn and the other Indian delegates employed us. I employed Mr. Latrobe, after Mr. Cochrane's death, in this matter, knowing that he had been engaged in it; and his employment before that was signed by the chief of the Choctaws, who was Colonel Pitchlynn, about the time of the treaty of 1866.

“Q. That did not cover this claim?—A. No; Mr. Cochrane alone had the net proceeds claim.

“Q. Did Mrs. Cochrane, Luke Lea, and Mrs. Magruder acquiesce in this transaction giving Mr. Latrobe \$50,000 out of the \$75,000?—A. No; they had no knowledge of it that I know of. Mr. Cochrane gave me his will, full, and absolute power over the claim, to compromise it any way I thought proper, and I was acting under that authority.

“Q. Do you recollect the language of the will in that particular?—A. It gave me full power as executor, over his interest in the claim to sell, compromise, or adjust the same. The former part of the will had spoken of Luke Lee as being entitled to one-half, but with the understanding that the whole matter was in the hands of Mr. Cochrane. Mr. Lee was not to manage or interpose in the matter at all.

“Q. To whom was the \$25,000 in money, which you received from Judge Black paid?—A. One-half to Luke Lee and the other half to the distributees of Mr. Cochrane's estate, that is to say, to his wife and his sister, and the \$50,000 of bonds was divided in the same way.

“Q. Has Colonel Scott ever spoken to you on the subject?—A. No; he has never spoken to me on the subject.”

The WITNESS (Mr. Carlisle). I desire also to put in evidence the contract between Peter Pitchlynn and other delegates of the Choctaw Nation and John T. Cochrane, approved November 10, 1854, as printed on pages 137 to 141, of the same document (Report No. 98 H. R., Forty-second Congress, Third Session).

The contract referred to by the witness is as follows:

Contract with Cochrane.

[Preamble stating the necessity of having an attorney and counsel at Washington.]

Now this agreement made and entered into this 13th day of February, 1855, by and between Peter P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland, delegates duly appointed by an act of the Choctaw council approved on the 10th of November, 1854, of the first part, and John T. Cochrane of the second part, witnesseth:

The party of the second part hereby agrees, obligates, and binds himself to continue as heretofore with zeal, energy, and fruitfulness to urge and prosecute all the unsettled claims and demands of the Choctaw Nation upon the United States, before any of the Departments or officers thereof, and if necessary before Congress, and especially the claim of said nation arising under the treaty of Dancing Rabbit Creek, of September 27, 1830, to the net proceeds of the lands ceded to the United States by that treaty; and the said party of the second part further obligates and binds himself to do his best and utmost to obtain payment of said claims and demands, and in all things appertaining thereunto to faithfully represent the said nation, and guard its interests, and strive to enforce its rights, at his own cost and expense; and the said parties of the first part, for and in behalf of, and in the name of the Choctaws, do hereby covenant, promise, and agree to and with the said party of the second part, and thereto solemnly and irrevocably pledge its and their faith and honor, that of and out of any and all moneys obtained by and paid to said nation, or individuals thereof, for and on account of any or all of said claims, there shall be promptly and faithfully paid to the said party of the second part the amount of 30 per centum of every and all such sum or sums of money payable to said party of the second part, his heirs or assigns, so soon as the same shall be paid by the United States to the said Choctaw Nation, or its legally authorized representatives, without any evasion or delay.

And it is further agreed, and the said Choctaw Nation, by the undersigned delegates, do hereby authorize and empower the agent of the United States for the Choctaw Indians, or any other person into whose hands any money due and payable to the

Choctaw Nation, on account of any or all of the claims hereinbefore referred to, shall come, on the demands of the said party of the second part, his heirs, or assigns, to pay over to him or them 30 per centum of the same, and on the production of a receipt therefor from the said party of the second part, his heirs or assigns, then that the said Choctaw Nation shall and will forthwith give to the said agent, or person having said money for disbursement, good and sufficient vouchers therefor to pass said payment at the settlement of his account in Washington.

In testimony whereof the said parties of the first part, for and in behalf of the said Choctaw Nation, and the said party of the second part, for himself, do hereunto set their hands and affix their seals this 13th day of February, A. D. 1855.

P. P. PITCHLYNN. [SEAL.]
ISRAEL FOLSOM. [SEAL.]
SAMUEL GARLAND. [SEAL.]
DICKSON W. LEWIS. [SEAL.]

JOHN T. COCHRANE.

DISTRICT OF COLUMBIA,

County of Washington :

Be it remembered that on this 22d day of June, A. D. 1855, before me, the subscriber, an acting justice of the peace in and for said county, personally appeared the said Peter P. Pitchlynn, Israel Folsom, Samuel Garland, and Dickson W. Lewis, Choctaw delegates, and acknowledged that they signed, sealed, and delivered the foregoing contract to John T. Cochrane, who also appeared and acknowledged that he executed the same, for the purpose and the day therein mentioned.

In testimony whereof I have hereunto set my hand and affixed my seal.

[SEAL.]

JOHN L. SMITH.

SEC. 15. Whereas the general council of the Choctaws, at its session, November 9, A. D. 1853, appointed P. P. Pitchlynn, Israel Folsom, Dickson W. Lewis, and Samuel Garland delegates to represent the Choctaw, at Washington City, and to institute in their name and behalf a claim upon the Government of the United States for further pay and remuneration for the country ceded by them to said Government, under the treaty of 1830, concluded at Dancing Rabbit Creek, and to protect and defend every right and interest of the Choctaws arising under treaty stipulations, or otherwise, with full power to settle and dispose of by treaty, or otherwise, all and every claim and interest of the Choctaw Nation against the United States Government, and to adjust and bring to a close all unsettled business of the Choctaw people with said Government of the United States; and

Whereas the incipient steps have been taken by said delegation to effect the object of their mission; and whereas from the nature, claims, and interests of Choctaw people, their long standing and intricate nature, further trials are necessary to bring them to a successful issue; and whereas the Choctaw council has undiminished confidence in the wisdom, prudence, and integrity of the said delegation: Therefore,

Be it resolved by the general council of the Choctaws, That P. P. Pitchlynn, Israel Folsom, Dickson W. Lewis, and Samuel Garland be, and they are hereby, instructed to remain at Washington City, and continue to press to a final settlement all claims and unsettled business of the Choctaws with the Government of the United States, with full power to take all measures, and to enter into any and all contracts, which, in their judgment are, or may become, necessary and proper, in the name of the Choctaw people, to bring to a final and satisfactory adjustment and settlement, all claims or demands whatsoever which the Choctaw tribe, or any member thereof, has against the Government of the United States, by treaty or otherwise.

Approved November 10, 1854.

Subcontract and transfer of the Cochrane contract, and the consolidated history of contract.

Whereas a contract was entered into on the 12th day of March, 1884, between the undersigned, as the duly authorized delegates and representatives of the Choctaw Nation of Indians, of the one part, and Albert Pike, of the State of Arkansas, of the other part, whereby it was stipulated and agreed that for and in consideration of a certain rate of compensation to be paid to him, the said Albert Pike was to act as the agent and attorney of the Choctaw Nation of Indians in the prosecution of certain claims and demands held by the said nation on the Government of the United States; and

Whereas the said Albert Pike was obliged to leave the City of Washington before any progress was made in the prosecution of said claim, and has not been able to render any service therein; and

Whereas the said delegates and representatives have been obliged to rely and depend upon John T. Cochrane, of the City of Washington and District of Columbia,

who has been for the last three years past acting as the agent of the Choctaw Nation in the prosecution of a claim in their behalf on the Government of the United States for arrearages of annuities and school moneys, and in regard to which he has rendered the most important and valuable services in procuring the necessary investigations and favorable reports from the proper departments and officers of the United States; and

Whereas he has thus far rendered all the services which have been performed in the prosecution of the matters referred to in the aforementioned contract with the said Albert Pike, and which services have been of the most laborious and valuable character in placing said matters upon a proper basis, and in a favorable train of adjustment; and

Whereas said delegates and representatives have still to rely upon the said John T. Cochrane for the further and continued management and prosecution, in a proper and official manner, of all the aforesaid claims and demands of the Choctaw Nation against the Government of the United States, and they consider it necessary for the interests of their nation that all the business connected with said claims and demands shall be under his exclusive control and management;

Now, therefore, the said delegates and representatives do hereby revoke and annul the aforementioned contract with the said Albert Pike, and declare the same to be null and void; and having full power and authority from the Choctaw Nation, under an act or resolution of the council thereof, adopted and approved on the 10th day of November, 1854, and a copy of which is hereto annexed and made part hereof, to take all measures and to enter into all contracts, which, in their judgment are or may become necessary and proper in the name of the Choctaw people to bring to a final and satisfactory adjustment and settlement all claims or demands whatsoever which the Choctaw tribe, or any member thereof, have against the Government of the United States, by treaty or otherwise. Now this agreement, made and entered into this 13th day of February, 1855, by and between Peter P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland, delegates duly appointed by an act of the Choctaw council, approved on the 10th November, 1854, of the first part, and John T. Cochrane, of the second part, witnesseth:

The party of the second part hereby agrees, obligates, and binds himself to continue as heretofore, with zeal, energy, and faithfulness to urge and prosecute all the unsettled claims and demands of the Choctaw Nation upon the United States, before any of the Departments or officers thereof, and, if necessary, before Congress, and especially the claim of said nation, arising under the treaty of Dancing Rabbit Creek, of September 27, 1830, to the net proceeds of the lands ceded to the United States by that treaty, and the said party of the second part further obligates and binds himself to do his best and utmost to obtain payment of said claims and demands, and in all things appertaining thereunto to faithfully represent the said nation and guard its interest, and strive to enforce its rights at his own cost and expense. And the said parties of the first part, for and in behalf and in the name of the Choctaws, do hereby covenant, promise, and agree to and with the said party of the second part, and thereto solemnly and irrevocably pledge its and their faith and honor that of and out of any and all moneys obtained by and paid to said nation or individuals thereof, for and on account of any or all of said claims, there shall be promptly and faithfully paid to the said party of the second part the amount of 30 per centum of any and all such sum or sums of money, payable to the said party of the second part, his heirs or assigns, as soon as the same shall be paid over by the United States to the said Choctaw Nation, or its legally authorized representatives, without evasion or delay; and it is further agreed, and the said Choctaw Nation, by the undersigned delegates, do hereby authorize and empower the agent of the United States for the Choctaw Indians, or any other person into whose hands any money due and payable to the Choctaw Nation on account of any or all of the claims hereinbefore referred to, shall come, on the demands of the said party of the second part, his heirs or assigns, to pay over to him or to them 30 per centum of the same; and on the production of a receipt therefor from the said party of the second part, his heirs or assigns, then that the said Choctaw Nation shall and will forthwith give to the said agent or person having said money for disbursement, good and sufficient vouchers therefore to pass said payments at the settlement of his accounts in Washington.

In testimony whereof the said parties of the first part, for and in behalf of the said Choctaw Nation, and the said party of the second part for himself, do hereunto set their hands and affix their seals this 13th day of February, A. D. 1855.

P. P. PITCHLYNN. [SEAL.]

ISRAEL FOLSOM. [SEAL.]

SAMUEL GARLAND. [SEAL.]

DIXON W. LEWIS. [SEAL.]

JOHN T. COCHRANE.

DISTRICT OF COLUMBIA,
County of Washington :

Be it remembered that on this, the 22d day of June, A. D. 1855, before me, the subscriber, an acting justice of the peace in and for said county, personally appeared the said Peter P. Pitchlynn, Israel Folsom, Samuel Garland, and Dixon W. Lewis, Choctaw delegates, and acknowledged that they signed, sealed, and delivered the foregoing contract to John T. Cochran, who also appeared and acknowledged that he executed the same for the purpose and on the day therein mentioned.

In testimony whereof I have hereunto set my hand and affixed my seal.

JOHN L. SMITH. [SEAL.]

This contract, not having been revoked or superseded, remains valid and binding on all parties.

ALFRED WADE.
JAMES RILEY.
JOHN PAGE.
ALLEN WRIGHT.

WASHINGTON CITY, June 2, 1866.

[Here again are colluders assuming authority to do that which they had no power to do, and in the interests of their proud leader, Latrobe.]

SEC. 15. Whereas the general council of the Choctaws, at its session November 9, A. D. 1853, appointed P. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland, delegates to represent the Choctaws at Washington City, and to institute in their name and behalf a claim upon the Government of the United States for further pay and remuneration for the country ceded by them to the Government under the treaty of 1830, concluded at Dancing Rabbit Creek, and to protect and to defend every right and interest of the Choctaws arising under treaty stipulations or otherwise, with full power to settle and dispose of, by treaty or otherwise, all and every claim and interest of the Choctaw Nation against the United States Government, and to adjust and bring to a close all unsettled business of the Choctaw people with the said Government of the United States; and whereas the incipient steps have been taken by said delegation to effect the object of their mission; and whereas, from the nature of claims and interests of the Choctaw people, their long standing and intricate nature, further trial is necessary to bring them to a successful issue; and whereas the Choctaw council has undiminished confidence in the wisdom, prudence, and integrity of the said delegation: Therefore

Be it resolved by the general council of the Choctaws, That F. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland be, and they are hereby, instructed to remain at Washington City and continue to press to a final settlement all claims and unsettled business of the Choctaws with the Government of the United States, with full power to take all measures and to enter into any and all contracts which in their judgment are or may become necessary and proper, in the name of the Choctaw people, to bring a final and satisfactory adjustment and settlement all claims or demands whatsoever which the Choctaw tribe, or any member thereof, has against the Government of the United States by treaty or otherwise.

Resolved, That the Choctaw delegation be instructed to request the Commissioner of Indian Affairs to authorize D. H. Cooper, United States agent, to repair to Washington City for the purpose of assisting in the investigation of Choctaw claims, and by his counsel and advice to aid in consummating a final satisfactory settlement of all the unadjusted Choctaw matters with the Government of the United States as speedily as possible.

Approved by—

G. W. HASKINS,
P. FOLSOM.
N. COUCHARENT,
J. FRAZIER,

Chiefs.

NOVEMBER 10, 1854.

[This is Cooper, the other horn of the same bad ox, proving authority to continue the frauds.]

Whereas P. P. Pitchlynn, Israel Folsom, Dixon W. Lewis, and Samuel Garland were duly and legally appointed delegates of the Choctaw Nation to press to final settlement all claims and unfinished business with the United States, and to enter into all contracts necessary and proper in their judgment to that end; and whereas in pursuance of that authority so confided to them, the said delegates, on the 13th day of

February, 1855, entered into a contract with J. T. Cochrane, of Washington City, which contract was indorsed and approved on the 2d of April, 1866, by the delegates of the Choctaw Nation, who signed the treaty with the United States April 28, 1866, as by said contract and indorsement thereon fully appears, the object of said contract being to secure the services of said Cochrane and such persons as he might approve and employ in securing to the Choctaw Nation the adjustment and settlement and final payment of certain claims therein mentioned, and particularly a claim for the net proceeds of certain lands ceded by the Choctaw Nation to the United States, and it was agreed that the said Cochrane should receive and retain out of any moneys finally received for the Choctaw Nation, 30 per cent. out of the whole sum to be received, paid to, and retained by the said Cochrane, his heirs and assigns, whenever the said money should be paid by the United States; and whereas the said Cochrane proceeded under said contract to prosecute said claims, and particularly the "net-proceeds" claim, so called, herein before mentioned, and prosecuted the said "net-proceeds" claim, so called, to adjustment and settlement by the treaty of June 22, 1855, and by an award of the Senate of March 9, 1859, and by other acts of the United States authorities, and further obtained an appropriation of \$500,000 by Congress on account thereof, and afterwards died on or about the 21st day of October, 1866, having before his death entered into certain conditional arrangements with Jeremiah S. Black, of Washington City, for the further prosecution of said claims by obtaining an appropriation for the payment of the residue thereof, which arrangement the executor of said Cochrane is desirous to carry into effect, being thereto fully and specially authorized by the will of the said Cochrane.

Now, therefore, this agreement, made this 8th day of November, in the year 1866, between John D. M. McPherson, executor of John T. Cochrane, and Jeremiah S. Black, both of Washington City, witnesseth:

1. That the said J. S. Black agrees to proceed with all diligence to procure from the Congress of the United States an appropriation for the payment of the residue of the said claim of the Choctaw Nation, and to employ competent assistance in the prosecution of said claim.

2. That the said John D. McPherson, executor of the said John T. Cochrane, agrees to assign, set over, and transfer all the right, title, and interest of the said John T. Cochrane, his heirs and assigns, in and to the 30 per cent. compensation secured to the said Cochrane by the contract aforesaid, and to the payment of which to him, his heirs and assigns, the faith of the Choctaw Nation stands by said contract solemnly and irrevocably pledged.

3. That the said J. S. Black, in the further prosecution of said claim, is hereby substituted in the place of said Cochrane as the attorney, counsel, and agent of the said Choctaw Nation, with authority to do, perform, and receive all and everything which by the said contract the said Cochrane might do, perform, and receive, and to demand from the said Choctaw Nation whatever the said Cochrane under the said contract might demand.

4. That the said J. S. Black shall pay out of the money so to be received by him such sum to the executor of said Cochrane as shall be agreed on by the parties hereto, and shall pay all other demands justly due and payable out of the said compensation of 30 per cent., so that the Choctaw Nation shall not under circumstances be compelled to pay more or greater compensation for services rendered or to be rendered than the 30 per cent. agreed upon by the contract hereinbefore referred to.

5. That inasmuch as the said J. S. Black desires the approval of the authorized delegates of the Choctaw Nation to this arrangement before undertaking the duties herein imposed upon him, this agreement shall not take effect to bind him until such approval be had.

JOHN D. MCPHERSON, [SEAL.]

Executor of John T. Cochrane.

J. S. BLACK.

[SEAL.]

Signed, sealed, and delivered in the presence of—

L. LEA.

We, the undersigned, delegates of the Choctaw Nation, do hereby approve and assent to the provisions of the foregoing agreement, and to the substitution of J. S. Black in the place of John T. Cochrane, deceased, as the attorney, counsel, and agent of the Choctaw Nation for the prosecution of said claim, and hereby promise to do and perform and pay to the said J. S. Black whatever by the said contract with said Cochrane the said Choctaw Nation was bound to do; and we renew with said J. S. Black all the covenants, agreements, and promises heretofore made and concluded with said Cochrane, agreeing that whatever rights said Cochrane had under the contract of February 13, 1855, in regard to the said unappropriated residue of the said net-proceeds claim the said J. S. Black shall have under this agreement, and upon

the same terms and conditions, provided the said J. S. Black shall make the payments agreed to be made by the foregoing agreement and perform the acts therein agreed to be performed.

P. P. PITCHLYNN.
SAMUEL GARLAND,
By P. P. Pitchlynn, his Attorney in Fact.
ISRAEL FOLSOM.
PETER FOLSOM,
By Israel Folsom, his Attorney in Fact.

The subcommittee then adjourned, to meet again at the call of the chairman.

WASHINGTON, D. C., *Friday, February 11, 1887.*

The subcommittee met at 11 a. m.

TESTIMONY OF CHARLES S. STETTAUER.

CHARLES S. STETTAUER was duly sworn and interrogated as follows :

By Senator JONES :

Question. Please give your name, residence, and occupation.—Answer. Charles S. Stettauer ; residence, Chicago, Ill. ; I am a gentlemen of leisure at the present time, out of business.

Q. Please state what connection, if any, you have with the claim known as the Choctaw net-proceeds claim.—A. I became connected with it in this way : The contract which I hold is with John H. B. Latrobe. In October, 1866, I formed a partnership with Perry Fuller—

Q. Have you that contract with Latrobe?—A. Yes, sir ; I will submit it as I go along. I have it right here [producing the paper referred to].

Q. Have you a copy of that contract?—A. No, sir, I have no copy ; if you desire one it can be made, but I wish to retain the original for future reference.

Senator JONES. I wish you would please read that contract and let the reporter take it down, and in that way we can obtain a copy.

The witness read as follows :

Contract.

Whereas John T. Cochrane, now deceased, but late of the city of Washington, D. C., about the year 1855 entered into a contract with the Choctaw Nation to prosecute a certain claim against the United States for the "net proceeds" of the lands ceded by the Choctaws under the treaty of September —, 1830, concluded at Dancing Rabbit Creek, which claim was recognized under the 11th and 12th sections of the treaty of 1855, made at the city of Washington, D. C., between the United States, the Choctaws and Chickasaws, and referred to the Senate for adjustment and final award, which award was made A. D. 1860, and an appropriation obtained March, 1861, in part satisfaction thereof ; and whereas, by reason of the alliance of the Choctaw Nation with the so-called Confederate States during the late war of the rebellion, the Choctaws being in danger of losing their said claim, it was considered necessary to employ Mr. John H. B. Latrobe to aid and assist the commissioners on the part of Choctaws to negotiate a treaty with the United States, whereby the former friendly relations between said Government and the Choctaws might be restored and their right to the "net proceeds" of their land, ceded as aforesaid, might be secured, together with other important interests ; and whereas, in consideration thereof, the commissioners on the part of the Choctaws entered into an agreement with the said Latrobe to aid them in the negotiation of a treaty, and to prosecute all their claims against the United States, and as a part of said agreement renewed and approved the old contract held by Mr. John T. Cochrane, upon the express understanding that Mr. John H. B. Latrobe and D. H. Cooper, of the Chickasaw Nation, were to participate equally with the said Cochrane in the profits which might accrue from said claim under the old contract aforesaid ; and

Whereas the said Latrobe did assist in the negotiation of the treaty of April 28, 1866, under the fifteenth and thirty-fifth articles of which all the rights and claims of the Choctaws were reaffirmed, and mainly contributed, by his skill and management, in saving the "net-proceed" claim. And whereas it was agreed and understood between the said John T. Cochrane, deceased, and the said John H. B. La-

trobe, and the said E. H. Cooper, that they would bear all expenses equally, and participate equally in whatever might be made and collected under said contract, and that all obligation and expenses incurred, or which might necessarily be incurred in the prosecution of the business, should be under the control of the said Cochrane and Cooper; and

Whereas by the death of the said Cochrane the said Latrobe and Cooper, surviving partners, are entitled to the control of said contract, but the executor of the said Cochrane, deceased, and certain other unauthorized persons, claim and have attempted to assume control of said contract, and the prosecution of said "net-proceed claim," to the great detriment of the interests of the Choctaw Nation, and in violation of their contract with John H. B. Latrobe; and

Whereas, under the circumstances, it is considered necessary to obtain the services and influence of John S. Davis, of Indiana, and Perry Fuller, of New York, in securing from the Choctaw Nation an unequivocal recognition of the rights of the said John H. B. Latrobe, to manage and control said "net-proceed claim," and receive the compensation therefor, under the contract originally entered into with John T. Cochrane deceased, but afterwards renewed by the Choctaw delegation of 1866 with him for the benefit of Mr. Latrobe, himself, and D. H. Cooper:

Now, therefore, it is agreed by and between D. H. Cooper, of the Chickasaw Nation, acting for himself, and for Mr. John H. B. Latrobe, of Baltimore, Md., and John S. Davis, of Indiana, and Perry Fuller, of New York, that in consideration of the services and influence of the said Davis and Fuller to be exerted in securing to Mr. Latrobe the exclusive control of said "net-proceed claim," and in the prosecution and collection of the same, the said John H. B. Latrobe will, after deducting all expenses incurred, or to be incurred, in securing control of, and in prosecuting and collecting said claim, pay to the said Davis and the said Fuller each one-fourth part of the net amount of whatever he may receive from the Choctaw Nation on account of his services as their counsel and attorney in the case.

It is further understood that all contracts and expenditures in connection with this claim are to be made by D. H. Cooper, or by his authority, and that the said Cooper will, as far as practicable, confer with said Davis and Fuller touching the same, and will render a full and accurate account thereof, excepting only the names of parties as cannot be mentioned without betrayal of confidence and a breach of good faith.

In witness whereof the same parties have hereunto set their hand and affixed their seals this 1st day of April, A. D. 1867.

D. H. COOPER, [SEAL.]

JOHN H. B. LATROBE, [SEAL.]

By D. H. Cooper.

JOHN S. DAVIS. [SEAL.]

[Revenue stamp.]

PERRY FULLER, [SEAL.]

Per Charles S. Stettauer.

Approved.

JOHN H. B. LATROBE,

As security to Perry Fuller and Charles S. Stettauer.

I hereby sell or rather transfer to them to save them from loss for indorsing for me my interest in the foregoing contract.

April 2, 1867.

JOHN S. DAVIS.

For the purpose of collecting I, with this, transfer all my rights and interests to Louis Stettauer and David Stettauer.

In witness whereof my hand and seal this 5th day of April, 1867.

PERRY FULLER. [SEAL.]

[Revenue stamp.]

The WITNESS. I am the surviving partner of Davis & Fuller. To explain the case fully I will state this: That in January, 1867, there was an arrangement made, which was prior to this written agreement, between Latrobe, Cooper, Davis and Fuller. Their expenses here in Washington were quite large, and they kept drawing money on the firm of Charles S. Stettauer. I came here in April, 1867, or the latter part of March, and insisted that a different arrangement should be made. This agreement, which I have here also was made on the second of April, 1867, and I suppose I was here several days before that time. This contract was entered into and sent over to Mr. Latrobe, who lived in Baltimore, to approve, and he approved it and so did we. This agreement, which was made on the 2d of April, was made between John S. Davis, of

Indiana, Perry Fuller, of New York, and Charles S. Stettauer, of New York. It is a short paper, and reads as follows :

Memorandum of an agreement this day made and entered into by John S. Davis, of Indiana, Perry Fuller, of New York, and Charles S. Stettauer, of the same place, witnesseth,

That said parties do this day form a connection together for the purpose of prosecuting claims and operating in contracts in the city of Washington, D. C., and for the purpose of doing any other business that they may agree upon, either in Montana or elsewhere; said Davis to be interested one-fifth, and said other parties equally in the balance. Books shall be kept of the doings and acts of said parties which shall clearly show the business of said concern. Said books are to be kept at the city of New York by said Stettauer, to whom all matters pertaining to said business shall be reported monthly.

Said books shall be so kept as to show the business and operations of said concern each and every sixty days.

Each six months said Stettauer shall make a clear statement in writing of the condition of the affairs of said concern, and if anything has been made over and above necessary expenses a dividend shall be declared and made payable as soon as there is money in said Stettauer's hands belonging to said concern to pay the same. All money realized and made by said concern is to go into the hands of said Stettauer from time to time, as received by any of said parties.

When losses shall occur said parties shall be assessed and pay the same according to their interests as stated herein. The books shall be open to the inspection of all of said parties at all times.

No draft or moneys shall be drawn other than for dividends by any of said parties unless agreed to in writing. Any money advanced by either of the parties hereto for the use and benefit of said business, shall draw the usual and lawful interest. Said business to be continued for the period of two years from this day, unless sooner closed by the consent of said parties hereto.

In witness whereof we have hereunto subscribed our names this the second day of April, 1867.

JOHN S. DAVIS.
PERRY FULLER.
CHAS. S. STETTAUER.

[Revenue stamp.]

The WITNESS. As security for the money which was advanced for prosecuting these claims, of course I insisted upon this assignment, which you will find in these papers, this agreement. My expenses in this matter, the amount which was drawn for expenses here in Washington, was a little over \$42,000. That money was used to defray the expenses in prosecuting this claim, and I come before this committee and present simply a case of equity. I would like to get my money back in some way out of this allowance which has been made to those Indians. I am satisfied the money was rightfully expended for their benefit.

By the CHAIRMAN :

Q. You say "the amount which was drawn." What do you mean by that?—A. I then had a business in the city of New York and those people drew for their expenses on our firm, with the exception of two checks, I believe, which I gave here in Washington.

Q. Who do you mean by "those people?"—A. I mean my partners, Davis and Fuller.

Q. Then Davis and Fuller drew on you for \$42,000 in all?—A. Yes, sir.

Q. What was done with it?—A. I could not state what was done with the money. It was used for the purpose of living.

Q. All you know is that, in the transactions between you and your partners, two of your partners drew on the other one for \$42,000, and you think these Indians ought to pay for that. Is that it—it is as far as you have gone?—A. No, sir; I do not think so. They had been here for a long time, and in drawing that money of course they made the statement to me that it was for the purpose of prosecuting this claim, and their statement should be accepted.

Q. Have you any knowledge, except their statement to you, of what was done with it?—A. No, sir. According to the agreement there I did not ask any questions.

By Senator JONES :

Q. You say that agreement was that you were not to ask any questions of them?—A. Yes, sir; that was the agreement all the way through.

By the CHAIRMAN :

Q. Then you had some other agreement besides these, by which you were not to ask any questions about what was done with the money?—A. That is what the agreement here says. It states right here, "and that the said Cooper will, as far as practicable, confer with said Davis and Fuller touching the same, and will render a full and accurate account thereof, excepting only the names of parties as cannot be mentioned without betrayal of confidence and a breach of good faith." They never made any further statement to me. They simply said it was for expenses incurred in prosecuting this claim.

Q. You have no account rendered in writing?—A. I have.

Q. Where is that?—A. I have the vouchers of course; the checks which they have drawn.

Q. That is not an account of how the money was expended. Have you anything of that kind?—A. No, sir; I have not.

Q. You have not any in writing?—A. No, sir.

Q. Have they ever made a verbal explanation of it?—A. Not to me.

Q. Then that part of this agreement which requires that they were to render you a full and accurate account of the moneys expended is yet to be complied with?—A. Yes, sir; that is to be complied with.

Q. So that they have not only not given you the names of the parties to whom they paid the money, but they have not given you any account of what it was used for?—A. They have not given me any account at all. I know nothing whatever about it except that.

Q. Where are these parties, these other partners of yours?—A. They are both dead.

Q. So they never can give you any account?—A. No, sir; they never can give any account.

Q. Then your claim rests upon the fact that your partners drew on you for this purpose, and stated that they wanted it for this purpose; that is all, is it?—A. That is about it.

Q. And you have no personal knowledge yourself that a dollar of it was spent for this purpose?—A. I have personal knowledge, because Judge Davis was here entirely for that purpose.

Q. Is that all the evidence you have that he spent this money for that purpose, because he was here for nothing else?—A. Well I cannot say that, Senator, of course not. But the statement of these parties should be accepted. There is no doubt that they worked very hard to keep the claim alive.

Q. What do you suppose is meant by this clause here that allows them to withhold the names of persons which they could not disclose without a breach of good faith?—

A. I really do not know. There are certain phrases in contracts, usually, where the parties only who make them know about the meaning; but I really do not know myself.

Q. What part of an honorable transaction for the prosecution of an honest claim is there that would be covered by such a clause as that?—A. I really could not answer that, because it is a matter which, when these contracts usually are made, is between them as to how they shall draw up the contract about obnoxious matters.

Q. Here are two or three men who, acting for others, have entered into a written contract about a matter, and they think it is necessary to stipulate that it shall be a secret expenditure of money; isn't that it?—A. Well, it seems so. That is not disputable according to the writing.

Q. And in reference to so singular a provision as that you are unable to give us any light?—A. I could not say where the money went to, or for what purpose it was used.

Q. You can neither say where it went to or tell what such a provision in an honorable contract alludes to?—A. Well, there are in many contracts, Senator, obnoxious phrases used, which at the same time do not amount to anything when you know the meaning.

Q. When you entered into this arrangement did you become acquainted with the nature of the claim itself?—A. I really did not take any interest in it myself. Mr. Fuller being a partner of ours in Washington from October, 1886, on, he looked after our interests. We did a very large business with the Government in those days.

Q. A business of this character?—A. No, sir; this is the only case where we did this kind of business. The records in the War Department will show, and they will wherever we did any business with the Government, that we did it all over-and-above-board. But this matter was brought in just as I stated. Mr. Fuller and Judge Davis went into this matter for the purpose of prosecuting this claim and other claims, and Mr. Fuller took the authority to draw the money for that purpose.

Q. You say that you entered into a partnership to keep Fuller here to transact this and other business?—A. Yes, sir, principally other business.

Q. Other business than this, or any other business than this?—A. Other business.

Q. Do you mean other business with the Government?—A. Yes, sir; other business with the Government.

Q. Did you have any other business before Congress?—A. No, sir; there was no business before Congress that we had anything to do with. We furnished the Government with supplies.

Q. How much did you furnish him for transacting business here altogether?—A. That part of it I did not look the books over to see.

Q. Give us an estimate of it.—A. Oh, I suppose thousands of dollars.

Q. Well, \$40,000 is "thousands of dollars." How much was it?—A. Well there is no doubt he received for his interest which he had in the business, in our business, considerable sums of money.

Q. How much of the \$40,000 have you any knowledge went towards prosecuting the Choctaw claim, and how much went towards prosecuting other claims, if anything?—A. I doubt very much if a cent went to anything else except what was drawn for this, of the \$40,000.

Q. Did not your firm have any accounts with your own partners?—A. Yes, sir.

Q. Where are they?—A. I have not looked at them.

Q. But have you an account with your several partners?—A. Yes, sir.

Q. And that would disclose what the partners did with the firm money?—A. Yes, sir.

Q. And that would disclose what they did with this \$40,000, would it not?—A. As far as that was concerned, they were to report as near as possible and make a statement of what they did with it. But that statement has not come forward. The books show that so much was drawn for this purpose, and every particular item you understand—

Q. The books of your firm show that one of your firm drew \$40,000 for this purpose?—A. It was drawn by both partners; that is to say, Davis drew money some times and Fuller drew money sometimes.

Q. And the books of the firm show that one or more of the partners drew from the firm for this purpose \$40,000?—A. Yes, sir.

Q. And is that the end of the information you have on that subject?—A. The end of the information is right there, because they expected to furnish an explanation of that.

Q. Do you understand the force of what you say; that there is the end of your information on the subject?—A. That is the end of it. I do not know what became of the money; I do not know what they did with the money, I could not say.

Q. You think that is a ground of claim against a third party because two or three partners drew upon the firm for a certain amount of money to expend in their behalf, and whether it was ever expended or not, you do not know?—A. Well, I do know that the money was expended.

Q. Expended for that purpose?—A. I have no doubt at all.

Q. You have just said that the end of your information was the fact that the money was drawn?—A. Yes, sir.

Q. And now you add that you know it was expended?—A. I say I have no doubt it was expended for that purpose.

Q. I do not ask you what your doubts are; I ask you what your knowledge is.—A. My knowledge was of course to come forward, but it has not.

Q. Now, can you give me an idea of how, for a legitimate and lawful purpose, \$40,000 could be expended in prosecuting this claim before Congress?—A. Well, Senator, I have not questioned that part of it at all. They were here a long time, and living in Washington with families, and so on, is expensive.

Q. Do you know, of your own knowledge, of any lawful purpose in prosecuting this claim before Congress that \$40,000 could be expended for?—A. I think it depends altogether upon how some people live. Some people are very extravagant in their way of living.

Q. Does the legitimate prosecution of a claim before Congress depend upon whether a man lives extravagantly here or not?—A. I do not know. I only wish to say that the amount of money was expended. How it was expended I do not know.

Q. You say you do not know how that money was expended?—A. I do not know how it was expended.

Q. Do you mean to say that it was expended at all?—A. That is something I could not positively swear to, you understand. I simply know that the money was drawn and used, and their statement should be accepted.

Q. What do you mean by the word "used"?—A. They certainly have spent the money, because I do not see where else the money could have gone to.

Q. It was drawn, and you never have seen it since?—A. Yes, sir.

Q. Is that the end of your knowledge?—A. I know they expended the money; that I do know.

Q. How do you know they expended it? How do you know but what it was in their pockets when they died?—A. There was very little, I understand, judging from their surroundings.

Q. This is a fair question: Have you any knowledge that a dollar of it was spent for these people?—A. Well I never have inquired really.

Q. I did not ask you if you had ever inquired. I asked you if you have any knowledge that a dollar of it was spent for these people?—A. There was in this way: I know that certain parties were sent down to the Choctaw Nation for certain purposes to confer with this council down there, and I know that money was drawn and the expenses paid in that way.

Q. Is that a part of this \$40,000?—A. Yes, sir.

Q. Then a part of this \$40,000 you say now (after having said once you did not know), was spent to send certain parties down into the Territory for certain purposes. Who were the parties sent down there?—A. Of the parties who were sent down there there was one by the name of Collier, I think, and some others whom I have not got the names of.

Q. What was the purpose they were sent there for?—A. It was at the time when this matter of McPherson's stepping in came up. You know he tried to take away the control from Latrobe.

Q. It was in reference to the matter as to who should have control of this thing?—A. Yes, sir.

Q. And so you propose to have the Choctaws pay out of this fund the expense of the quarrel between claimants?—A. Well, all I asked in the start was simply this: There was only one way in which I thought I could put my claim to get my money back, and that was on the ground of equity. That is all I have thought so far, as a matter of course.

Q. Do you know anything about how much Latrobe spent?—A. I cannot tell.

Q. Do you know how much Cochrane spent?—A. No, sir; I cannot tell.

Q. Do you know how much Scott spent?—A. I have no idea.

Q. Do you not think that \$40,000 would be about enough for any legitimate and lawful purpose?—A. When you look upon the time which was taken in prosecuting this claim for so many years as it has been before the different Departments, it certainly is a large expense.

By Senator JONES:

Q. In this last contract or agreement which you submitted, I find these words: "Books shall be kept of the doings and acts of said parties which shall clearly show the business of said concern. Said books are to be kept at the city of New York, by said Stettauer, to whom all matters pertaining to said business shall be reported monthly." Was that part of the arrangement carried out?—A. Yes, sir; those books were kept.

Q. Then those books show what was done by these different parties?—A. The books show simply the amount of money they have drawn, as I have stated.

Q. They do not show what was done with the money?—A. No, sir; they have made no such statement.

Q. This prosecution of this business by your firm here was before Congress, was it?—A. It was before the Interior Department, and I suppose before Congress too.

Q. When did you organize this partnership with these two gentlemen?—A. The written agreement there was made on the 2d of April.

Q. In what year?—A. In 1867. But of course our understanding and matters in conversation verbally, dated away back to January, 1867.

Q. When did you begin the expenditure of this \$40,000?—A. That was in January.

Q. When did you discontinue any further connection with this business?—A. Along in the fall of 1867, I believe.

Q. Then between January, 1867, and the fall of 1867, you spent \$40,000 in the prosecution of the claim before Congress?—A. Yes, sir.

Q. You have no idea what became of a dollar of it?—A. No, sir; I do not know where it went to.

Q. From your knowledge of the way claims are prosecuted before Congress, could \$40,000 have been spent without a part of it having been used for some disreputable purpose during that time?—A. I could not answer that question, for I never had a claim before Congress, myself. I never asked Congress for anything and do not know that I ever will, excepting so far as this part is concerned—if I could get my money out of them, that is all.

Q. How much money is it that you want?—A. My account on the book shows \$42,042.52, which was drawn for that purpose as they represented to me, and to my knowledge it went for that purpose. Of course I have taken their statements as partners that it went for no other purpose than that purpose. Their statement should be accepted, for I had to accept it myself.

Q. In a written statement you submitted to Senator Ingalls you use this language: "About the time our partnership was entered into said Davis and Fuller were em-

ployed as attorneys, under a written contract, by John H. B. Latrobe, of Baltimore, Md., and one D. H. Cooper to assist in the prosecution of said claim of the Choctaw Nation, and especially to aid in securing from the Choctaw Nation an unequivocal recognition of the right of the said John H. B. Latrobe to manage and control said net-proceeds claim."—A. Yes, sir.

Q. It seems from that that your chief, special, and principal employment was to secure recognition of Latrobe by the Indians as their attorney.—A. According to this it was all done, as I understand, according to the agreement.

Q. But I want you to answer this question. In using these words "and especially to aid in securing from the Choctaw Nation an unequivocal recognition of the right of the said John H. B. Latrobe to manage and control said net-proceed claims," if those words are the truth—and I understand that you admit that you used them in your letter to Senator Ingalls?—A. Yes, sir.

Q. Then your principal business was to secure the recognition of Latrobe as attorney for the Indians?—A. I suppose so.

Q. Then you were working for Latrobe and not for the Indians?—A. Well, Latrobe employed—

Q. I understand you thought it would be for the best interests of the Indians to employ Latrobe; but Latrobe had employed you to secure this recognition, and that is what your special business was?—A. Under that contract I suppose it was.

Q. And you want the Indians to pay you for that; is that the English of it?—A. Well, I would like to get my money back, that is part of it.

Q. I believe you said you were by profession a gentleman of leisure?—A. Yes, at present. I have done a very large business.

Q. How long have you pursued that profession?—A. Only a few years.

Q. You were not engaged in that at the time of this contract?—A. No, sir. I have done a very large business all my lifetime.

Q. What business were you engaged in at that time?—A. I had a large house in Chicago and one in Leavenworth and also in New York.

Q. What were you doing?—A. We were selling dry-goods and furnishing the Government with supplies during the war, at Leavenworth. I did a business which amounted to \$15,000,000 per annum while I was in business, and this is the only claim I have got against the Government.

Q. In your letter to Senator Ingalls, after using the words I have just now read, you say "and to receive the compensation therefor, under the contract originally entered into with John T. Cochrane, deceased, but afterward renewed by the Choctaw delegation of 1866 with him for the benefit of Mr. Latrobe, himself, and D. H. Cooper. Messrs. Davis and Fuller performed the services required of them. The service to be performed by me as a member of said firm was to defray all expenses incurred in the prosecution of our business. To enable my partners to perform the service above mentioned, I paid out the sum of \$40,000 in cash. My partners assigned in writing to me all their interest in the proceeds of said claim." Do I understand you to mean by this that the Indians agreed to pay to Latrobe the same amount of money that they had previously agreed to pay to Cochrane?—A. No, I do no.

Q. What was the interest of those two men?—A. That they were to receive one-quarter of what Latrobe received.

Q. What was Latrobe to receive?—A. Latrobe's contract with Cochrane at that time was that he was to receive one-half of what Cochrane got. That was the contract, as I understand it.

Q. In the latter part of your letter to Senator Ingalls you say: "In consideration of the services to be performed by Davis and Fuller it was agreed that each one was to receive the one-fourth part of the net amount of whatever he (Latrobe) may receive from the Choctaw Nation on account of his services as their counsel or attorney in the case."—A. Yes, sir.

By the CHAIRMAN:

Q. This is a contract between them and Latrobe?—A. I claim, as I started out to say, only under that Latrobe contract with the Indians.

Q. I know, but this contract you read was between Latrobe and your partners, was it not?—A. Yes, sir.

Q. He bound himself to pay your partners one-quarter of what he received?—A. Yes, sir.

Q. What did the Indians bind themselves to your partners to pay?—A. The Indians were liable to Latrobe.

Q. What did they bind themselves to your partners to pay?—A. I cannot say about that.

Q. If they did not bind themselves to your partners at all why should you insist upon their paying you money if they did not agree to pay it or bind themselves to do so?—A. The idea is this: I found that Latrobe was slippery in every way, and if he should get anything out of it I wanted my equitable rights in the matter.

Q. You do not think the Indians are to blame for his being slippery?—A. Not at all.

Q. Then why should the Indians pay you what Latrobe agreed to pay you?—A. Simply from this fact: That if any appropriation should be made and should be made in such a way as to favor Latrobe and he should be paid anything, I do not believe that I would have my rights, and that is the only reason I asked to come before you gentlemen.

Q. If I make an agreement with Mr. Jones and Mr. Jones finds me to be a slippery man, is that any reason why you should pay Jones?—A. Not at all.

Q. Is not that the very thing you are asking?—A. The matter is simply this way: I come before you as a committee simply to state my case, already having expended the money, and if any money should go to Latrobe I should expect a part of it, my share of it.

By Senator JONES:

Q. Did Judge Black ever have any connection with this matter that you know of?—A. No, sir; I never have seen Judge Black.

Q. Did Ward H. Lamon have anything to do with it that you know of?—A. I heard that he did; I do not know anything about it.

Q. Were you ever connected with the lobby in this matter in any way?—A. No, sir; I never have lobbied on anything.

By the CHAIRMAN:

Q. What made you stop in the fall of that year? You say you began in January and stopped in the fall.—A. I would not advance any more money on that case, and I instructed my firm in New York not to accept any more drafts.

Q. Why?—A. Because I came over to Washington and I thought this matter might be prolonged, as it has been, for twenty or thirty years yet, and I didn't spend much time in Washington. Our business in Washington was a legitimate business, the same as every other business man's was. We could not come to Washington with every voucher we had against the Government, and consequently we simply had a party here for the purpose of collecting our money from the Government. As far as lobbying or having anything to do outside of a legitimate business, I had nothing to do with it.

Q. Do you know what your partners did at the Interior Department?—A. They collected our vouchers, handed in the vouchers, got the warrants, passed them through, and got the drafts and sent them to us. It is about all the business we expected.

Q. I mean what did these two men do for the Choctaws at the Interior Department; what work did they do?—A. The work was prosecuting this net-proceeds claim.

Q. What did they do in prosecuting it?—A. I did not keep posted about those things?

Q. That is what I ask you; can you tell of any particular thing they did at the Interior Department?—A. I could not.

Q. Can you tell of any particular thing they did before Congress?—A. I could not tell you; I did not keep posted in those matters at all.

By Senator JONES:

A. Please look at the letter I hand you and state if that is the letter you sent to Senator Ingalls [handing a paper to the witness].—A. Yes, sir; that is the letter, except that it should read \$42,000 instead of \$40,000.

Q. Please look at this other letter which I hand you and state whether the party who signs the letter is your attorney.—A. Yes, sir; Calvin B. Walker is my attorney.

Senator JONES. These letters should go into the record.

The letters referred to are as follows:

1209 F STREET N. W., WASHINGTON, D. C.,
February 4, 1887.

Hon. JOHN J. INGALLS,
U. S. Senate:

SIR: I address you as a member of the Senate committee having under consideration the rights and interests of different parties in and to the proceeds of a judgment recently rendered by the Supreme Court in favor of the Choctaw Nation of Indians against the United States.

I claim an interest in the sum to be appropriated to pay said judgment, in this way: In April, 1867, I was a partner of John S. Davis, of Indiana, and Perry Fuller, of New York, for the purpose of prosecuting claims and operating in contracts in the city of Washington and elsewhere, and for the purpose of doing any other business we might agree upon. About the time our partnership was entered into, said Davis

and Fuller were employed as attorneys, under a written contract, by John H. B. Latrobe, of Baltimore, Md., and one D. H. Cooper, to assist in the prosecution of said claim of the Choctaw Nation, and especially to aid in "securing from the Choctaw Nation an unequivocal recognition of the right of the said John H. B. Latrobe to manage and control said 'net proceed claims' (being the claim above mentioned) and to receive the compensation therefor, under the contract originally entered into with John T. Cochrane, deceased, but afterwards renewed by the Choctaws' delegation of 1866, with him for the benefit of Mr. Latrobe, himself, and D. H. Cooper." Messrs. Davis and Fuller performed the services required of them. The service to be performed by me as a member of said firm was to defray all expenses incurred in the prosecution of our business. To enable my partners to perform the service above mentioned, I paid out the sum of \$40,000 in cash. My partners assigned in writing to me all their interest in the proceeds of said claim; besides, I am the surviving partner of said firm. In consideration of the services to be performed by Davis and Fuller it was agreed that each one was to receive the "one-fourth part of the net amount of whatever he, Latrobe, may receive from the Choctaw Nation on account of his services as their counsel or attorney in the case."

Wherefore, I respectfully state that I stand ready to establish above facts, and ask the privilege of being heard at such a time as your committee may indicate.

Yours, respectfully,

CHAS. S. STETTAUER.

[Law office, Calvin Bruce Walker, 1209 F street northwest.]

WASHINGTON, D. C., *February 8, 1887.*

SIR: I am the attorney of Mr. Charles L. Stettauer, who submitted to you on yesterday a written statement of his interest in the appropriation to be made to pay the judgment of the Supreme Court in favor of the Choctaws.

I write to state that I believe his claim is a just one, and I hope you will give him a hearing before your committee. He can substantiate the major part of his statements by documentary evidence; therefore I add to his request that he be granted a hearing.

Yours respectfully,

CALVIN B. WALKER.

Hon. HENRY L. DAWES,
United States Senate.

By Senator JONES:

Q. That is all you know about the prosecution of this case?—A. Yes, sir.

Q. Or the connection of anybody else with it?—A. Yes, sir; that is all.

The subcommittee then adjourned.

February 12, 1887.

A.

I did not mean to say for living, but intended to say it was for expenses in prosecuting this claim.

Another correction I would make is that when I stated that I did not know how the \$42,000 was expended, I meant to say that I did not know of my personal knowledge.

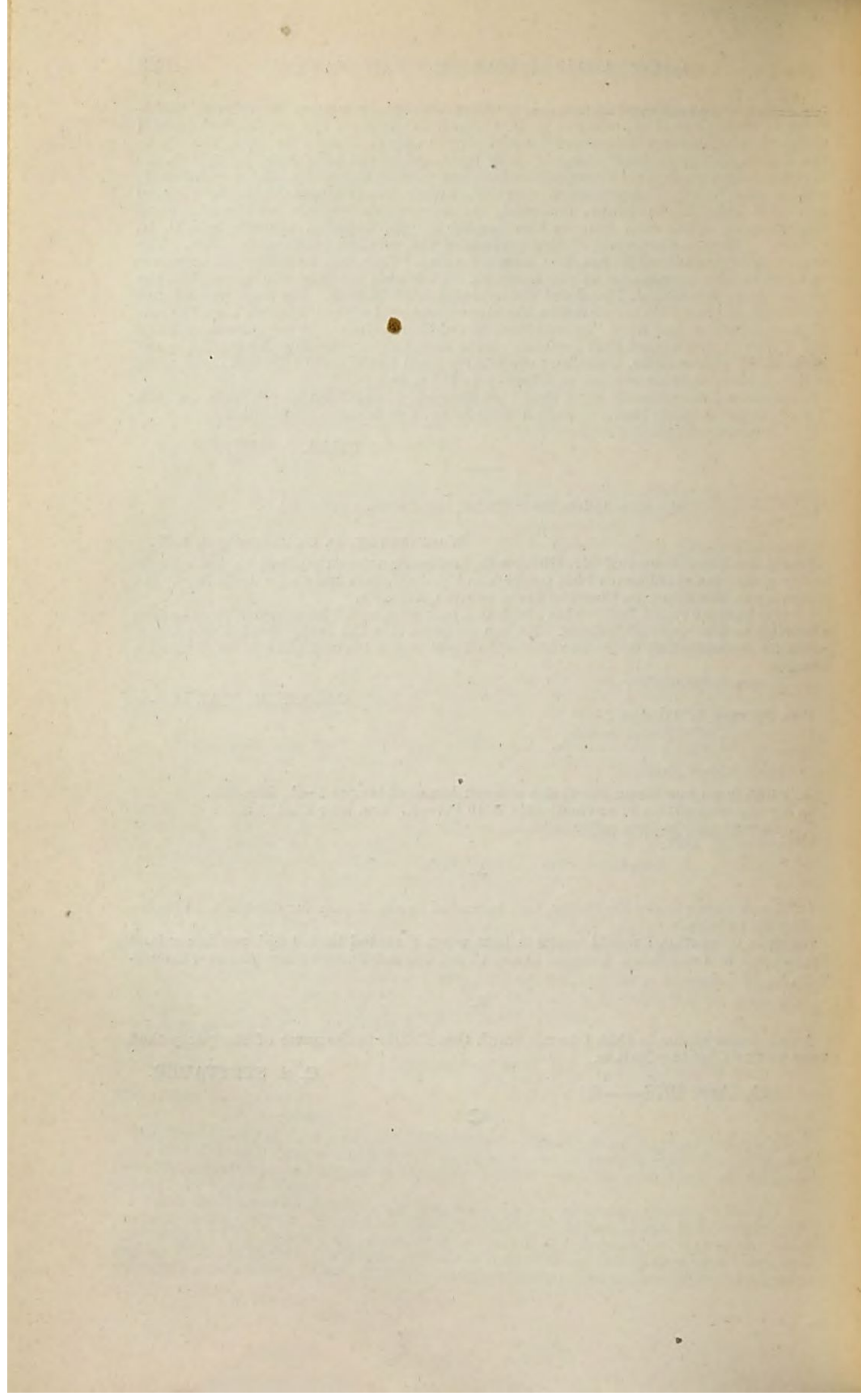
B.

Another correction is that I do not think that Collier is the name of the party that went to the Choctaw Nation.

C. S. STETTAUER.

S. Rep. 1978—9

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IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

MR. SPOONER, from the Committee on Claims, submitted the following

REPORT:

[To accompany resolution submitted by Mr. Sherman in relation to the claim of John R. Reynolds.]

The Committee on Claims, to whom was referred resolution "directing the Secretary of War to investigate the claim of John R. Reynolds for commissary and quartermaster stores," have had the same under consideration, and respectfully report:

That the petition of John R. Reynolds, now a resident of Dayton, Ohio, alleges that in 1853 he left Pennsylvania, in which State he was born and reared, and removed to the State of Mississippi, where in 1859 he purchased a place known as "Southwood Lodge Plantation," consisting of about 2,800 acres of land, with improvements, near the city of Natchez; that he resided upon this plantation until the fall of 1863, when he was compelled, by reason of his well known loyalty to the Union and opposition to the Confederacy, to leave and seek safety within the lines of the Federal Army; that on or about April 28, 1864, at Natchez, he sold to one Capt. William Gaster, a United States post quartermaster stationed at said city, for the use of the Army "a lot of good, sound corn, not measured, but amounting, as your petitioner believes, to 35,000 bushels, to be taken away as wanted and to be paid for at such price as the Government was then paying for such corn in that market, which your petitioner is informed and believes was \$1.25 per bushel;" that he requested of said Gaster that the agreement be reduced to writing, but that he declined, stating that as the corn was removed, vouchers therefor would be given; that from time to time said Gaster and his successors at said post sent trains for the corn and removed it from the plantation without giving, however, vouchers for the same; that the corn so sold and taken was worth at the time it was so sold the sum of \$43,750, and that no part of the purchase price has ever been paid; that the Union Army took possession of Natchez July 6, 1863, and that at the time his plantation was well stocked with horses, oxen, mules, sheep, stock cattle, wagons, harness, &c., and had thereon (in addition to a large amount of corn gathered and growing) a considerable stock of poplar timber, oak, and sassafras shingles, &c., and that these were taken from the plantation by various Army officers and men without any contract, the following:

5,000 bushels corn, at \$1.25	\$6,250 00
60 mules, at \$150	9,000 00
25 farm horses, at \$125	3,125 00
2 pair carriage horses	1,600 00

3 farm wagons, at \$150.....	\$450 00
2 saddle horses, at \$350.....	700 00
18 sets harness, at \$16.....	288 00
100 head stock cattle, at \$35.....	3,500 00
15 yoke work cattle, at \$100.....	1,500 00
10,000 oak and sassafras shingles.....	50 00
15,000 feet poplar timber.....	4,500 00
Total.....	30,963 00

That no part of said sum has ever been paid; that said property was all taken for the use of the Army, under authority of General Ransom, commanding at said post, and of his successors in command, Generals Gresham, Crocker, Tuttle, and Brayman; that there is justly due him the sum of \$74,713.

This petition is sworn to.

There is submitted with the petition copy of an order issued by General Ransom, as follows:

No. 1.]

HEADQUARTERS, U. S. FORCES,
Natchez, August 4, 1863.

J. R. Reynolds, of Southwood Lodge, a loyal citizen, will not be disturbed or his property molested by the troops of this command without written authority from these headquarters.

J. E. G. RANSOM,
Brigadier-General, Commanding Post.

An affidavit, made by Captain Gaster, the officer with whom the contract for the purchase of corn is alleged to have been made, is also presented to the committee, in which he swears that between the 25th and 30th of April, 1864, while he was acting as assistant quartermaster at the post, "he bargained for and purchased from John R. Reynolds, * * * for the use of the United States at said post, all the corn of and belonging to said Reynolds at and upon his Southwood Lodge plantation in said county, near Natchez, estimated at 25,000 to 35,000 bushels in the ear, to be sent for and got as wanted, and to be paid for at such reasonable market price as the Government might be willing to give, there being no fixed rate stipulated therefor"; that a portion of the corn was sent for, but affiant does not know how much. There are several affidavits presented tending to show that corn in large quantities was hauled from the plantation for the use of the Army at Natchez, the quantity being, however, left indefinite by all the affidavits save that of the claimant.

Major Dougherty, lieutenant³⁰ Thirty-first Illinois, and an officer on General Logan's staff, swears that on or about the 13th day of July, 1863, by order of General Ransom, "I went to plantation of John R. Reynolds, known as 'Southwood Lodge' plantation, and then and there took from said plantation for the use of the Army of the United States a number of horses and mules and a large quantity of corn"; that he is unable to state number of animals or quantity of corn so taken; that they were taken for and used by the Army by command of General Ransom.

General Brayman and other officers make affidavits, which, while general and indefinite, tend to support the allegations of claimant that property was taken from him in large quantities for the use of the Army and not paid for. The evidence before the committee is quite conclusive as to the loyalty of Reynolds.

While the evidence is not such as to enable the committee to conclude with any accuracy as to the property taken from Reynolds, or its fair value, the evidence is abundant that property was taken by and for the

use of the Army, and of large value, and the committee is of the opinion that the claim should be investigated under the direction of the Secretary of War, and a report made, to the end that the amount, if anything, due to this claimant may be ascertained and paid.

The Quartermaster-General is not authorized to make the investigation under the act of July 4, 1864, for the reason that Mississippi was an insurrectionary State. Nor is the Court of Claims authorized under existing laws to take jurisdiction of the case, either originally or by reference by either House or its committees.

The committee report back the resolution, with the recommendation that the same be adopted.



IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. WHITTHORNE, from the Committee on Claims, submitted the following

REPORT:

[To accompany amendment to general deficiency bill (H. R. 11234) relative to pay of certain employes in the Government Printing Office.]

The Committee on Claims, to whom was referred the petition of J. A. Patterson and others, employes and laborers at the Government Printing Office, having had the same under consideration report that in the opinion of your committee the prayer of the petitioners for payment of the per diem due them for holidays is a just one and should be paid. The facts are fully set forth in the petition of the petitioners and the statement made by Th. E. Benedict, Public Printer, herewith filed as Appendix A B, and made a part of this report.

Wherefore your committee report and submit with their recommendation to that effect an amendment to be proposed to the deficiency bill, to the end that the claims of the petitioners be paid.

A.

WASHINGTON, D. C., July 24, 1886.

To the Senate and House of Representatives:

We, the undersigned, respectfully represent to your honorable body, that we are watchmen and firemen at the Government Printing Office, and that by an act of Congress dated April 16, 1880, we were granted pay for legal holidays or on such other days as may be designated by the President of the United States as days of public fast or thanksgiving, and that we have never received pay for the days mentioned in said act for said days, from the passage of said act up to July 1, 1883, but that other employes have received their pay for said days.

We respectfully represent that we requested such payment from the Public Printer in a letter dated February 3, 1885, and inclose said letter, with the reply of Mr. Rounds, herewith, being informed that there were no funds available for said purpose. We represent that we have been deprived of our just rights in the premises, as shown by a decision of Hon. William Lawrence, the First Comptroller of the Treasury, dated August 2, 1880, which may be found in the compilation of "Laws on Printing and Binding, 1883," and now in use by the Public Printer. We inclose itemized bills for the respective amounts due each of us, and pray such relief from this injustice as your honorable bodies deem proper and right, as we are ever bound to pray.

J. A. PATTERSON.
A. M. SPRAGUE.
WILL E. MILLER.
A. R. HILTON.
JNO. A. BAYLY.
RUSSEL BARNES.
JOHN T. WHITAKER.
J. R. FRANCIS.
R. W. SIMMONS.
JOHN TALBERT.

Per D.

2 CERTAIN EMPLOYÉS OF GOVERNMENT PRINTING OFFICE.

B.

GOVERNMENT PRINTING OFFICE,
Washington, D. C., February 17, 1887.

DEAR SIR: In the matter of your request in the case of the petition of J. A. Patterson and others, I find that Patterson and others named were employed in this office during the period named, that the statement they make appears correct, and that since July, 1883, such employés have been allowed pay for holidays, under a decision of the First Comptroller. It seems to me that these men were justly entitled to the pay they claim, under the appropriations of 1880-'81-'82 and '83.

Respectfully, yours,

TH. E. BENEDICT,
Public Printer.

Hon. JNO. C. SPOONER,
U. S. Senate, Chairman Committee on Claims.

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IN THE SENATE OF THE UNITED STATES.

FEBRUARY 28, 1887.—Ordered to be printed.

Mr. EDMUNDS, Mr. FRYE, and Mr. MORGAN, managers on the part of the Senate on the disagreeing votes of the two houses on the amendment of the House of Representatives to the bill (S. 3173) to authorize the President of the United States to protect and defend the rights of American fishing vessels, American fishermen, American trading and other vessels, in certain cases, and for other purposes, submitted the following

REPORT:

The managers on the part of the Senate of the conference on the disagreeing votes of the two houses on their disagreeing on the amendments proposed by the House to the bill (S. 3173) respecting the fisheries, respectfully report that the bill passed the Senate on the 24th day of January, 1887, and on February 23 was returned from the House of Representatives with an amendment striking out the whole of the Senate bill and proposing one entire House amendment in its place.

On the 24th the bill was laid before the Senate, and the House amendment was disagreed to and a committee of conference asked and the papers ordered to be printed.

On the 25th instant the House agreed to the conference, and on the 26th the managers on the part of the House met the Senate managers in the afternoon of that day, and the differences in the views of the two Houses fully discussed. The House conferrees did not object to the substance of any part of the bill as it passed the Senate, so far as it goes, but the first part of the first section of the House amendment undertakes to restate the enumeration of the cases and injuries mentioned in the Senate bill by entirely dropping the classifications or groups of vessels made in the Senate bill, and to bring all vessels of the United States, of whatever character or class, within one definition.

The ground on which the Senate bill went in this respect was that United States fishing vessels *purely* had their rights regulated and measured by the treaty of 1818, as having the absolute right of fishing inshore in certain ports of the marine territories of the British dominions in North America and being prohibited from fishing in other ports, but still having the right to enter those other waters for the purposes enumerated in the treaty, and not to be abused with a view to fishing in prohibited waters.

The second classification of United States vessels made in the Senate bill covered precisely the same vessels, but having also a commercial character obtained by having not only a license to fish, but also under the laws of the United States a permit to touch and trade in foreign ports, and which, therefore, in their character as trading vessels, would not, as it was thought, be under the prohibitory provisions of the fishery treaty of 1818.

The third classification covered all other vessels of the United States not falling within the two preceding classes.

It was thought by the Senate, in passing the bill in that form, that a more clear understanding could be had of its application and enforcement than if all the vessels had been massed under one description. The Senate bill then proceeded to provide for cases not merely of the denial of treaty rights to purely fishing vessels, or the denial of lawful trading rights to fishing vessels otherwise to touch and trade or lawful rights to purely trading vessels, but to include also unjust vexation and harassment as well as exclusion from rights to trade accorded to the vessels of the most favored nation.

The House amendment applicable to the whole of this part of the subject purports to provide for the cases of vessels of the United States which "are denied in the ports or territorial waters of the British dominions in North America rights to which such vessels are entitled by treaty or by the law of nations or are denied the comity of treatment or the reasonable privileges usually accorded between neighboring and friendly nations."

It is, with great respect to the House of Representatives, thought by the Senate managers of the conference that this provision is not nearly so adequate to the condition of affairs as the provisions of the Senate bill which have been already described. There is no treaty in existence between the United States and Her Majesty's Government on the subject of the treatment of American vessels in British North American waters or ports, other than the provisions already referred to concerning purely fishing vessels and contained in the treaty of 1818, with possibly an exception as it respects one or two particular ports, and with the exception of such provisions as are contained in the treaty of 1871, which provisions in this last-named treaty are in these respects not applicable to the now existing difficulties. What positive rights "the law of nations" mentioned in the House amendment United States vessels entering British North American waters are entitled to the Senate managers think it would be somewhat difficult to define or explain. For, it is believed, by what is called the "law of nations" no vessel of the United States would have a right to enter British waters at all other than under an implied and tacit consent of the sovereign of that country, which could, at any moment, be positively withdrawn consistently with the understood sovereign rights of all nations. The Senate managers, therefore, think that this definition, measured by the law of nations, is really not much more than a definition measured by the will of the British Government so far as exclusion or the regulation of conduct in such waters might happen to go.

The next phrase in the House amendment proposed to take the place of the enumerations and descriptions mentioned in the Senate bill purports to provide for cases in which American vessels "are denied the comity of treatment or the reasonable privileges usually accorded between neighboring and friendly nations."

The Senate managers are of opinion that this phrase, so far as it applies to purely fishing vessels, may go beyond the treaty rights of such vessels as measured by the treaty of 1818. Whether the phrase was intended to include treatment and reasonable privileges secured between neighboring and friendly nations by treaty such as exists in respect of British vessels of Her Majesty's dominions in Europe in waters of the United States and American vessels in European British waters does not appear to be at all clear. If it be meant to cover such cases, then the provision would be entirely inapplicable to the case in

hand. If it be meant to make the test that of the conduct of neighboring and friendly nations in the absence of a treaty concerning the respective rights of their vessels in the waters of the other, then the cases occurring in the last year of the treatment of American vessels in British waters of North America might be considered the standard to which this language would apply, for Great Britain is, in respect of her dominions of North America, a neighboring, and, in a public sense a friendly, nation. But if it were taken in general as applied to the general good neighborhood of nations, the standard would probably vary more or less, whatever country should be resorted to for finding the measurement of administration in regard to foreign vessels.

But, as has been before stated, the House managers, so far as we can understand, do not appear to find fault with the substance or the essential phraseology of the Senate bill.

The irreconcilable point of difference between the managers on the part of the two Houses is the insistence, on the part of the House managers, upon adding to the scope of the Senate bill, and so going beyond it, the further provision that, in case of injurious treatment to our vessels in British North American waters, it shall be within the competence of the President of the United States to absolutely stop intercourse not only by water, but by land, between the people of the United States and the people of the British territories adjacent, thus absolutely cutting off the continuous movement of railway trains from the British Provinces to any part of the United States, and, in effect, reciprocally from the United States to British dominions, either on the northern border of Minnesota, at the river Saint Mary, at Port Huron, at Detroit, at Grosse Isle, at Buffalo, at Niagara Falls, at Rouse's Point, at Highgate, Franklin, Richford, Troy, Derby, and Norton, on the northern border of Vermont, and on the northern and eastern borders of Maine; at all of which places it is understood there now exist interior railroad lines crossing the boundaries of the two countries—in some cases operated and practically owned by British subjects, and in other cases operated and practically owned by American citizens.

The Senate managers have felt it to be a duty to decline to go to this extent, and have thought it to be clear that the provisions for the protection of American interests set forth in the Senate bill, and in that part of the House amendment applicable to any British violation of the treaty of 1877, are entirely adequate to the peaceful end in view, and that there is no present justification for reposing in the Executive this further enormous power proposed by the House of Representatives in its amendment, and insisted upon by the House managers.

It seems clear to the Senate managers, and has not been controverted by the House managers, that the things the President is authorized to do by the Senate bill in the cases named are none of them in derogation, either directly or indirectly, of any treaty right, or of the peaceful business intercourse of nations, but that this Government in these respects is absolutely free to act in the manner proposed without being subject to the imputation that it is either in any way infringing the most liberal interpretation of any treaty or doing any act that nations at peace have not hitherto found themselves from time to time justified in doing, not in a spirit of belligerency, but merely as a matter of counter-vailing business regulations.

The Senate managers offered to the House managers to add to the Senate bill the provision contained in the House amendment providing that, if there should be any violation of Article 29 of the treaty of 1871 on the part of Great Britain, the President should be authorized recip-

rocally to withdraw from British subjects the benefits of the same article with certain changes of phraseology, which, it is understood, were satisfactory to the House managers.

The Senate managers also expressed their willingness to accede to the third section of the House amendment, although the propriety of its form and substance is open to very considerable question.

The result of the conference, therefore, has been that the House of Representatives, through its managers, not objecting to the Senate bill, but desiring to add a new and enlarged provision to the Senate bill and to adopt measures additional to those mentioned in the Senate bill, and not necessarily dependent thereon, and the Senate managers unwilling to go to that extent, and so disagreeing to the House proposition, decline to make even the provision that has passed the Senate in respect of the subject of the protection of our fishing and other vessels, and to which the House makes no objection so far as it goes, unless the Senate will consent to make further legislative provisions which it believes to be unwise. It would seem needless to say that such a pretension, made by one of two co-ordinate legislative bodies, is quite untenable.

The essential principle upon which the two houses have almost universally hitherto acted, and without which no legislation whatever could be accomplished when there was not perfect accord on all points, has been that when either house proposes legislation that is satisfactory to the other so far as it goes, and the other house desires to go further and make affirmative and additional law, if it cannot convince its co-ordinate body that it is desirable to go further, the house proposing the affirmative additional legislation must recede. This principle is vitally important to the independence of each house, and so indispensable to the practical legislation of the country that the Senate managers have felt it to be a paramount duty to refuse to accede to this further House proposition, both as unnecessary and unwise, and as in derogation of the equal rights of the two bodies.

The Senate managers have felt it to be a duty in this important matter to report this state of things at once to the Senate for its information.

GEO. F. EDMUNDS.

WM. P. FRYE.

JNO. T. MORGAN.



IN THE SENATE OF THE UNITED STATES.

MARCH 1, 1887.—Ordered to be printed.

Mr. WILSON, of Maryland, from the Committee on Pensions, submitted the following

R E P O R T :

[To accompany bill S. 735.]

The Committee on Pensions, to whom was referred the bill (S. 735) granting a pension to Margaret C. Bupp, have carefully examined the same, and report:

That claimant has made application for a pension as the widow of John Bupp, who served as a private of Company D, of the One hundred and forty-third Pennsylvania Volunteers, and who is alleged to have died of wounds and diseases incurred in the service of the United States as such soldier; that such claim is shown by evidence in the case presented by her husband in his lifetime in the prosecution of an application for increase of pension, and also by evidence since presented by this claimant, to have little or no ground of merit, and that evidence filed in response to inquiries by the Pension Office shows conclusively that such soldier died from a disease which could not have been contracted in the military service of the United States. Wherefore they do report that the bill in this case should not be passed, and ask to be discharged from the further consideration of the same.

IN THE SENATE OF THE UNITED STATES.

MARCH 1, 1887.—Ordered to be printed.

Mr. DOLPH, from the Committee on Claims, submitted the following

R E P O R T:

[To accompany bill S. 2757.]

The Committee on Claims, to whom was referred the bill (S. 2757) for the relief of Mrs. Florida Kennerly, submit the following report:

A similar bill was introduced in the House of Representatives, being H. R. 8096, referred to the Committee on War Claims, and reported favorably by Mr. Hiestand from that committee at the present session. The report is as follows:

Mrs. Florida Kennerly is the widow of Pierre M. Kennerly, a member of a volunteer company in the Mexican war commanded by Capt. Justus McKinstry, called "The McKinstry Guards" in said war. She has been refused a pension by the War Department because there is no muster-roll on file in the Department. But there is evidence enough on file to allow her, as the widow of Pierre M. Kennerly, a bounty-land warrant for 160 acres of land in April, 1880. In equity she should have one month's pay for her husband's service as a dragoon and the three months' extra pay allowed to all Mexican soldiers, amounting in all to \$126.60.

There is an evident mistake in the foregoing report in this particular. The refusal to grant the claimant a pension was by the Pension Bureau, upon the ground that there was no muster-roll on file in the War Department.

Your committee agree with the conclusions reached by the House committee, and recommend that the bill do pass.

IN THE SENATE OF THE UNITED STATES.

MARCH 1, 1887.—Ordered to be printed.

Mr. DOLPH, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill S. 680.]

The Committee on Claims, to whom was referred the bill (S. 680) for the relief of the heirs of the late William A. Burt, inventor of the solar compass, &c., having considered the same, respectfully report :

By said bill it is proposed to appropriate for the relief of the heirs of William A. Burt, deceased, the sum of \$250,000, to compensate them for the use, by the United States in the prosecution of the public surveys, of the solar compass, invented by the said William A. Burt.

William A. Burt died April 18, 1858. He was the inventor of the solar compass, so called, and received a patent for his invention February 25, 1836. After the expiration of his patent, and as early as January, 1850, he appears to have presented a petition to Congress for an allowance for the use of the instruments manufactured by himself, or under license from him, in the prosecution of the public surveys, and the claim has been before Congress from time to time since that date.

The following is a copy of said petition :

To the Senate and House of Representatives of the United States of America in Congress assembled :

The undersigned respectfully represents that he is the inventor of the surveying instrument known as Burt's solar compass, for a particular description of which see the accompanying pamphlet and engraving ; that in constructing this instrument, making it practically useful, and having it manufactured he has been at a heavy outlay of time and money.

That nearly fourteen years ago he took out a patent right for the original invention, since which time he has been constantly making improvements on it at very considerable expense, until he has brought it as near perfection as practicable.

That by his original contract with the manufacturer he was to receive \$10 as a bonus, on each instrument made, but that it was from only a very few that the bonus was received, as most of the deputies were not able to pay the price for them thus increased, and the anxiety of the undersigned to have them brought into use induced him to waive his claim to that bonus. That this anxiety sprang from a desire to have the lines of the public lands correctly surveyed, that litigation among neighbors might be prevented, and from no other source. The undersigned further states that without the use of this instrument the mineral lands in Michigan, Wisconsin, Iowa, and Arkansas could not have been surveyed for the Government for less than double and probably three or fourfold the amount they actually cost, as in most of those mineral regions the ordinary compass was of no manner of use, as the local attraction was so great as frequently to prevent the traverse of the needle, and causing variations ranging from 10° to 180°.

For the character of this instrument and the benefit following to the Government from the use of it reference is respectfully made to the accompanying documents.

In view of the fact that the undersigned has incurred these heavy expenses of time and money, very little of which has been refunded to him, and that the Government has been the beneficiary of this invention to a very large amount, in a pecuniary point of view, in having its work done cheaply, and to an incalculable amount in the perfection of the surveys executed with it, the undersigned prays that a just allowance may be made him for the use of this instrument.

WILLIAM A. BURT.

Subscribed and sworn to this fourth day of January, 1850, before

J. S. SMITH, *J. P.*

Several reports have been made upon the claim by committees of both houses of Congress. Mr. Borland, from the Senate Committee on Public Lands, made a favorable report upon it at the second session of the Thirty-second Congress, in which, after reciting that said Burt was the inventor of the solar compass, and that it had been of great utility and value in the survey of the public lands, &c., closes as follows:

Nearly twenty years of anxious thought and study, and thousands of dollars, have been spent by him in bringing this instrument to perfection, and \$80 is all the remuneration he has received from it. This is readily accounted for from the fact that the Government has always monopolized the surveying of the public lands; and as but few compasses are needed, and that invented by him costing more than the ordinary kind, those deputy surveyors only purchase them who cannot do without them.

The committee fully concur in the views expressed by the Commissioner of the General Land Office, both as to the utility of Mr. Burt's compass and as to the expediency and justice of granting him some remuneration for the benefits which he has conferred upon the United States in the saving which has resulted, and which will continue to result, to them in their public land surveys from the use of his compass, and accordingly report a bill for his relief.

Mr. Stuart, from the Senate Committee on Public Lands, at the first session of the Thirty-third Congress reported the claim favorably, adopting the report made by Mr. Borland at the previous Congress.

Mr. Cameron, from the Senate Committee on Claims, at the second session of the Forty-fifth Congress reported adversely upon a bill for the relief of the claimants. We quote the following from the report:

There is no evidence before your committee that the said William A. Burt was the inventor of the solar compass. If he were such inventor, it is probable that your committee could ascertain the fact by applying to the Commissioner of Patents.

There is no evidence before the committee that the said instrument has been adopted or used by the Government, nor is there any evidence before your committee that William A. Burt is dead, nor that the memorialists are his heirs. Nor is there any evidence before your committee that said instrument has been of any use to the Government, nor that the alleged inventor was put to any expense in inventing and perfecting it.

Mr. Converse, from the House Committee on the Public Lands, at the second session of the Forty-sixth Congress reported favorably upon House bill No. 2689 for the relief of the claimants. The following is the concluding portion of that report:

* * * Your committee are of the opinion that a liberal allowance should be made the heirs of the inventor of the compass and promoter of improvements in this branch of the public service, but prefer and most respectfully ask that such amount be inserted in the bill, herewith returned without recommendation as to amount, as may be agreed upon in Committee of the Whole House.

Accompanying the report was a certified copy of a letter from Hon. J. Butterfield, the then Commissioner of the General Land Office, addressed to Hon. A. Felch, chairman of the Senate Committee on Public Lands, dated March 3, 1852, and accompanying papers which are hereto appended and made a part of this report.

Mr. Burt was for several years employed as a deputy surveyor in surveying the public lands in Northern Michigan. The instrument invented by him appears at first to have been manufactured by other

parties, under a contract, by which he was to receive a royalty of \$10 upon each instrument. Afterwards, in connection with a Mr. Bailey, he established a manufactory in the city of Detroit. Whether he received a profit on the instruments manufactured or not, the surveys of the public lands, authorized by the Government and conducted by deputy surveyors, instead of being a detriment to him must have increased the demand for his instruments.

Your committee understand that the surveys of the public lands have always been made by contract, under the provisions of general laws fixing the price.

Under the act of July 23, 1787, the Ohio Company were to survey the lands of their purchase into townships and other legal subdivisions at their own expense, and return the plat to the Board of Treasury. Under the ordinance of July 9, 1788, supplemental to the one of May 20, 1785, the surveyors to be appointed by the geographer to lay off lands and locate warrants thereon were to receive for their compensation an allowance to be fixed by the governors and judges of the Western Territory.

Under the act of May 18, 1796, the President of the United States was to fix the compensation of the assistant surveyors, chain-carriers, and axmen, provided the whole expense should not exceed \$3 per mile. This price was continued in the act of May 10, 1800. The price has varied, owing to topographical features and in woody or swamp country, for which from \$3 to \$20 have been paid in Missouri and other land States, and the price paid per mile for surveying the public lands from 1800 to 1860 was from time to time fixed by acts of Congress.

It does not appear that the United States ever purchased, or owned, or used a solar compass, or ever made a survey of the public lands except under contracts with surveyors who furnished their own instruments. Mr. Burt received a patent for his invention under the patent laws of the United States, and enjoyed whatever benefit the patent conferred. That his invention did not prove profitable is not shown to have been the fault of the United States, and his experience in this regard is not exceptional.

In the opinion of your committee Congress might as well be asked to appropriate money for the relief of the heirs of the inventor of the magnetic needle, or of Euclid who made important mathematical discoveries, or of Napier who invented logarithms, on the ground that such needle, mathematical discoveries, and logarithmic tables were of utility in the survey of the public lands, as to appropriate money to the heirs of William A. Burt on the ground upon which this claim is based.

Your committee, therefore, recommend that the bill do not pass.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., January 30, 1880.

I, J. M. Armstrong, Acting Commissioner of the General Land Office, do hereby certify that the annexed copy of a letter dated March 3, 1852, addressed by the Commissioner of the General Land Office to Hon. A. Felch, chairman of the Senate Committee on Public Lands, is a true and literal exemplification of the official record of said letter.

In testimony whereof I have hereunto subscribed my name and caused the seal of this office to be affixed, at the city of Washington, on the day and year above written.

[SEAL.]

J. M. ARMSTRONG,
Acting Commissioner of General Land Office.

BURT'S SOLAR COMPASS.

GENERAL LAND OFFICE, *March 3, 1852.*

Hon. A. FELCH,

Chairman of the Committee on Public Lands, Senate :

SIR : In reply to your letter of inquiry of 10th ultimo, referring to this office for report thereon the subject-matter of the memorial of William A. Burt, praying for remuneration from the Government for the benefit resulting to the public surveying service from the use of his improved solar compass, of which he claims to be the inventor, I beg leave to state that in the mineral regions of Lake Superior and elsewhere, where the local attraction is such as to render the ordinary compass a useless thing, said solar compass has proved of inappreciable utility. In the mineral regions of Michigan, Wisconsin, and Arkansas it is estimated that 31,104 miles (9,953,280 acres) of public surveying were accomplished by it at a maximum cost of \$186,624, which, without its discovery and use in said service, could not have been surveyed without resorting to the tedious processes involved in the use of transit and other instruments, causing delays in the execution of the work, and proportionably swelling the costs of the public surveys of the same body of lands to an estimated amount of at least \$622,080, and possibly a great deal more ; that is to say, to \$20 per mile (instead of \$6), and possibly double the former amount.

Mr. Burt is understood to have been fourteen years in aiming to perfect his invention, and the measure of compensation claimed is one mill on the acre for the results attained by means of the use of his instrument whenever it was of such indispensable and so economical advantage to the public land-surveying service. Such allowance, based on the aggregate amount of acres specified, would amount to \$9,952 for all the past.

As regards the future, Mr. Burt claims the extension of same allowance to twenty-one years from date of his patent, 25th February, 1836, which would reach 25th February, 1857.

It may suggest itself to the minds of some that the rate of compensation if so provided would be uncertain and indefinite ; if so, provision might be made that the present and future allowance should not, together, exceed ——— thousand dollars.

The solar compass has been introduced as aforesaid into the surveying service in the northern peninsula of Michigan, where it is positively stated that the local attraction is such that the land could not have been surveyed without it. It has also been introduced into the survey of the mineral regions of Arkansas, and in Wisconsin, where the variation is very *changeable*. It has also been introduced into the surveying service of California and Oregon, by special order of this office ; and the surveyor-general of Oregon reports that—

“There is considerable local attraction found to exist throughout the whole country, so much that the magnetic needle cannot be depended upon in making the surveys. Burt's Improved Solar Compass has been used in all the lines that have been and are being surveyed, and it is found to be an admirable instrument—in fact, the only one that can be used to advantage in the surveys on this coast.”

The variation in Oregon is reported by the Coast Survey to range from 15° to 21' E., and in the interior the local attraction amongst the mountains may be expected to exceed that degree of variation.

Hence, it will be perceived that the “solar compass” is to be depended upon exclusively in Oregon as the only instrument calculated to insure anything like accurate results at any moderate cost to the Government ; and the same may be said of California, where the variation, so far as ascertained, is represented to range between 15° and 16° E. ; and, in fact, it is, by the recommendations of surveyors-general, supplanting the use of the common compass throughout the public surveys, it being found the most serviceable instrument under ordinary circumstances, even in Florida, where variation is not great.

Regarding the request made in your letter as involving the opinion of this office as to the value of that instrument in the future as well as in the past to the public-land surveying service, I hesitate not to express my belief that it is indispensable to the accurate surveying of a *large* portion of the unsurveyed public domain on the Atlantic, as well as in Oregon, California, Utah, and New Mexico ; and that it will save a very considerable amount of public expenditure which can only be estimated at many hundreds of thousands of dollars. In view of all which considerations, this office would consider an allowance to the inventor of some fifteen or twenty thousand dollars to be but a small consideration in comparison of the vast saving of public expenditure and the valuable and accurate results accruing from the use of that instrument in the surveying service.

By means of that instrument the true meridian according to which the public lands are ordered to be surveyed can be ascertained at any time when the sun shines.

The "solar compass" has passed through successive stages of improvement during many years, and by the present mode of adjustment the inventor claims for his instrument the power of promptly determining the latitude with a degree of accurate approximation sufficient for all practical purposes in ordinary surveying.

The transcendent merits of this instrument, however, in public-land surveys consists in the facility with which it determines the true meridian from which, by the mechanical construction and graduation of the compass, any and all angles or courses may be determined.

Thus the surveyor, by a simple operation, is enabled to arrive at accurate results, and whatever may be the local causes surrounding him, which but serve to distract the operator with the ordinary compass, he is by this instrument enabled promptly to proceed in his labors without any misgivings, delays, or interruptions.

Subjoined are references to high testimonials, amongst many others that doubtless could be adduced, to the merits of Mr. Burt's instrument, and these are marked A, B, C, and D. They are from Professor Locke, from Messrs. Foster and Whitney and Charles Whittlesey, geologists, who explored the Lake Superior mineral region, and from Jno. B. Preston, esq., the surveyor-general of Oregon, where the instrument had been introduced into the surveying service by direction of this office.

The paper marked E is from Mr. M. J. Young, of Philadelphia, the maker of the instrument, under authority of Mr. Burt, showing that the inventor has as yet received no remuneration worth naming from the public for the use of his instrument, which, it is understood, he has spent a great amount of time, labor, pains, and money to bring to its present state of perfection.

With great respect,

J. BUTTERFIELD,
Commissioner.

TESTIMONIALS.

Amongst many testimonials that could be adduced in regard to the merits of the solar compass are the following:

A.—From Prof. John Locke, Boston, April 18, 1850: "In many parts of the Lake Superior region local attractions are such that the magnetic needle would have been of no use whatever, for I have seen it point not only at right angles to the meridian, but absolutely inverted by the north end pointing to the south," &c.

B.—From Charles Whittlesey, esq., geologist, Lake Superior region: "Here the deflection of the needle from local causes is such as to render perfectly useless a magnetic compass, being sometimes 180 degrees in the distance of a mile. Without some instrument that acts independent of magnetism the region could not have been surveyed, and the theodolite transit, &c., cannot do it at anything like the prices limited by law."

C.—Messrs. Foster & Whitney, United States geologists, bear the strongest testimony to the excellence and value of said instrument in their final report about to be published by order of Congress. Mr. Foster has furnished a paper containing his written testimony to accompany this report, wherein he alludes to what is stated in regard to the merits of the solar compass in F. & W.'s Geological Reports, thus:

"Transcripts which are given below show variations of 30, 45 and 175 degrees, in the distance of half a mile. Without the solar compass the region could not have been surveyed, except at a cost exceeding the value of the land."

D.—Is an extract from a late report from I. B. Preston, the surveyor-general of public lands in the Territory of Oregon, bearing testimony to the indispensable utility of Burt's solar compass in surveying the public lands in that Territory.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., February 11, 1880.

I, J. M. Armstrong, Acting Commissioner of the General Land Office, do hereby certify that the annexed copy of a letter addressed by the Commissioner of the General Land Office to the Hon. David T. Disney, chairman of the Committee on Public Lands, House of Representatives, dated February 16, 1854, is a true and literal exemplification of the official record of said letter.

In testimony whereof I have hereunto subscribed my name, and caused the seal of this office to be affixed, at the city of Washington, on the day and year above written.

[SEAL.]

J. M. ARMSTRONG,
Acting Commissioner of General Land Office.

GENERAL LAND OFFICE,
February 16, 1854.

Hon. DAVID T. DISNEY,

Chairman Committee Public Lands, House of Representatives :

SIR: The resolution of the Committee on Public Lands of the House of Representatives of 14th instant, requesting this Office to furnish any information in its possession "in relation to the use and value of Burt's solar compass," has been received, and in answer I have the honor to transmit a copy of the report of my predecessor, of the 3d March, 1852, on the subject to the Hon. A. Felch, chairman of the Senate committee.

I would further state that in this opinion I entirely concur. Without an examination of this instrument, and the use of it where local attraction exists, it is almost impossible to appreciate its excellence.

Constructed on the most accurate principles of science and mechanics, it may be regarded as almost self-adjusting, for when arranged so that the sun's rays, condensed by the lens, pass exactly between the parallel lines on the plate below, the arm on which the lens and plate are fixed move precisely in the sun's path, the sights of the compass are exactly due north and south, and the latitude of the spot on which the instrument stands is given with great, and for all ordinary purposes sufficient, accuracy. As evidence of this fact I would state that Colonel Talcott, the astronomer who established the northern boundary of Iowa, assured me that the discrepancy between the random or trial line run with Burt's compass and this boundary as fixed by astronomical observations was so slight, that the two could not be shown in juxtaposition on the largest scale that could be presented, and that the only material variation was for a short distance, where the deputy ran the random line with an ordinary compass in cloudy weather, and that as soon as Burt's compass was again used that variation was corrected.

As stated by my predecessor, the mineral lands in Michigan, Arkansas, and several other places, and all the lands in Oregon, California, Utah, and New Mexico, without this instrument, could only have been surveyed at a cost of time and money three or four times greater than is required with it. In fact, the use of this compass has introduced a new era into the public surveys, and has rendered highly interesting and scientific *which* before that time was simply laborious.

It is impossible to ascertain the amount of lands that have been surveyed with this compass since the previous report from this office; it is believed, however, that it would amount to about 1,900 miles.

Much as has heretofore been saved to the Government, it is believed that it is not to be compared to the benefits that will be derived from it in the future, and I earnestly recommend that a liberal allowance be made for its use.

When I first examined Burt's compass, I was without explanation of its construction or use from any source, yet in a few moments I was enabled to adjust it without knowing the latitude of the place or having reference to a nautical almanac to ascertain the sun's declination. The latter, however, would be necessary in determining the exact latitude of the place.

The inventor, Judge Burt, of Michigan, has been a deputy surveyor of the United States for many years, and so great is the confidence justly placed in his skill and unimpeachable integrity by the Department and the people of the Northwest that his report on any question of surveys has always been considered as conclusive.

He has labored long and faithfully to bring this compass to perfection, and frankly and liberally gave the benefit of it to his country; and it will require a large allowance even to pay him for the time, labor, and money he expended on it.

All of which is most respectfully submitted.

Very respectfully, your obedient servant,

JOHN WILSON,
Commissioner.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., January 24, 1880.

I, J. M. Armstrong, Acting Commissioner of the General Land Office, do hereby certify that the annexed copies of letters from this office, dated respectively December 31, 1877, and January 8, 1878, addressed to John Burt, are true and literal exemplifications of the official record of said letters.

In testimony whereof I have hereunto subscribed my name and caused the seal of this office to be affixed, at the city of Washington, on the day and year above written.

[SEAL.]

J. M. ARMSTRONG,
Acting Commissioner of General Land Office.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., Dec. 31, 1877.

JOHN BURT, Esq.,
Detroit, Michigan:

SIR: In reply to the inquiries in your letter of the 25th instant I inclose herewith a copy of the Manual of Surveying Instructions and Supplement.

Upon page 8 of the Manual you will find the requirements as to the instruments to be used in the survey of the public lands.

Very respectfully,

J. A. WILLIAMSON,
Commissioner.

On page eight the following instructions are found: "Where uniformity in the variation of the needle is not found, the public surveys must be made with an instrument acting independently of the magnetic needle. Burt's *Improved Solar Compass*, or other instrument of equal utility, must be used in such cases, and it is deemed best that such instrument should be used under all circumstances. Where the needle can be relied on, however, the ordinary compass may be used in subdividing and meandering." We find in the same Manual: "Remark 2. The variation of the needle should always be noted on every survey made with the compass, and then, if the land be surveyed at a future time, the old lines can be re-run." We find, also, in same Manual, page thirty-two, specimens of field-notes: "A. Contract dated January 2, 1854. South boundary T 25 N., R. 2 W., Willamette meridian east on random line on the south boundary of sections 31, 32, 33, 34, 35, and 36. Variation by 'Burt's Improved Solar Compass,' 18° 41' east. Here follows the survey of this exterior township boundary line, and so on until the survey of the township is complete. Dated January 25, 1854.

The Commissioner of the General Land Office, in his report for 1875, twenty-five years after the adoption of the "solar compass" as the standard instrument in the public surveys of the United States, says: "The chain and solar compass are the principal instruments of execution."

The Commissioner of the General Land Office, in a letter under date of January 8, 1878, says: "I have to state that from January 1, 1849, to June 30, 1877, there were surveyed 409,572,733 acres." Reduce this to miles, and it makes 1,279,914 miles surveyed between these dates.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., January 8, 1878.

JOHN BURT, Esq.,
Detroit, Michigan:

SIR: In reply to your telegram of the 7th instant, inquiring the area of lands surveyed since 1849, I have to state that from January 1, 1849, to June 30, 1877, there were surveyed 409,572,737 acres.

Very respectfully,

J. A. WILLIAMSON,
Commissioner.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., February 20, 1878.

JOHN BURT, Esq.,
Washington, D. C.:

SIR: I have received your letter of the 8th inst. requesting information in regard to the survey of principal bases, meridians, and guide meridians since 1836; the boundary lines between the States of Michigan and Wisconsin and the northern boundary of Iowa; also asking for tracings of plats of township 47 N., R. 27 west, and townships 55 and 56 N., range 33 west, of Michigan meridian, with statement by whom said surveys were made, and the respective costs of the same.

In reply I have to say that the records in this office show that there have been surveyed and marked in the field numerous surveying bases and principal meridians in different surveying districts since the year 1836, generally surveyed with the Burt's solar compass and other instruments operating independently of the magnetic needle, but as to the actual cost of such lines established at various times by sundry surveyors, it would require considerable labor on the part of the clerical force of this office to arrive at the desired result in this particular.

Upon examining records with regard to other items of your inquiry, I have to give you the following statement, to wit:

The boundary line between Michigan and Wisconsin was surveyed by William A. Burt under his contract of April 27, 1847, the length of the boundary 64 miles $24\frac{72}{100}$ chains, and the cost of the survey \$1,000.

The northern boundary of Iowa was surveyed by Andrew Talcott, under instructions from the surveyor-general of Wisconsin and Iowa, its length 268 miles $65\frac{86}{100}$ chains; it was completed in the year 1853 at the cost of \$32,277.73, including the sum of \$1,657.69, the expenses incurred in determining astronomically the initial point of the intersection of the $43^{\circ} 30'$ of north latitude, with the Mississippi River, by Capt. Thomas J. Lee, of Topographical Engineers.

In further compliance with your request, I inclose herewith tracings of the following plats, viz:

Of tp. 47 N., R. 27 W., Michigan, the survey of this township was made by John Burt, U. S. deputy surveyor, under his contract of February 23, 1849, involving 70 miles $25\frac{44}{100}$ chains of linear measure, at the rate of \$6 per mile. Tp. 55 N., R. 33 W., was surveyed by D. Houghton under his contract of June 25, 1845, the extent of subdivisional survey being 68 miles $58\frac{38}{100}$ chains, at the rate of \$5 per linear mile, and

Tp. 56 N., R. 33 W., surveyed by D. Houghton under his contract of June 25, 1844, the subdivisional survey amounting to 60 miles $75\frac{64}{100}$ chains, at the rate of \$5 per mile.

I am, very respectfully, your obedient servant,

J. A. WILLIAMSON,
Commissioner.

DEPARTMENT OF THE INTERIOR,
GENERAL LAND OFFICE,
Washington, D. C., March 2, 1880.

JOHN BURT, Esq.,
Washington, D. C.:

SIR: In reply to your letter of this date requesting a comparative statement of the compensation allowed U. S. deputy surveyors during the ten years from 1840 to 1850, and the rates paid during the present decade, I have to state as follows:

Upon examination of the records it is ascertained that the rates allowed from 1840 to 1850 ranged from \$2.75 to \$6 per linear mile, with a very limited amount of work in the Upper Peninsula of Michigan at \$8 per mile. The lower rates were paid for the survey of prairie and other lands, where the lines could be extended without difficulty. The higher rates were paid for the survey of timbered and mountainous lands, where the work was often difficult of execution and where, as in Northern Michigan, owing to local attraction, the surveys could be made only with the aid of the solar compass.

During the past ten years the lowest rates per mile were those allowed in Kansas, where they were \$10 per linear mile for standard lines, \$6 for township lines, and \$5 for section lines. These rates were confined exclusively to the prairie country where no difficulties were met with by the surveyor. In the mountainous and timbered regions the rates have varied from \$15 for standard lines, \$12 for township, and \$10 for section lines, to \$18 for standard lines, \$16 for township, and \$14 for section lines.

Taking into account the fact that by far the greater portion of the recent surveys were made at the medium rates given above, it will appear from the foregoing that the rates allowed during the past ten years are somewhat more than *double* those allowed from 1840 to 1850.

Very respectfully,

J. W. ARMSTRONG,
Acting Commissioner.

IN THE SENATE OF THE UNITED STATES.

MARCH 1, 1887.—Ordered to be printed.

Mr. WHITTHORNE, from the Committee on Claims, submitted the following

REPORT:

[To accompany bill S. 1988.]

The Committee on Claims, to whom was referred Senate bill 1988 for the relief of Laban Heath & Co., of Boston, Mass., have examined the same, and, upon a review of the documentary and other evidence in the case, are satisfied that the facts are fully and clearly set forth in House Report No. 3125, Forty-ninth Congress, first session, from which it is apparent that Laban Heath & Co. are entitled to relief, and your committee recommend the following amendment to the bill, to wit:

On lines 6 and 7, strike out the words "forty-nine thousand six hundred and forty-one dollars and twenty-seven cents" and insert in lieu thereof the words "fifteen thousand six hundred and sixty-four dollars and fifty-one cents," and thereupon recommend the passage of the bill so amended; and to fully set forth the facts and merits of this case they append hereto the said House report and its exhibits.

This is a claim against the United States for damages on account of the imperfect execution of certain impressions of United States bonds designed for illustrating a work to be issued by the claimants.

The facts in the case seem to clearly establish a valid claim against the Government, the amount of which, however, is not a matter easily determined.

A full history of the case will be found in the supplemental affidavit of Laban Heath, which will be printed in connection with this report.

The amount named in the bill is \$49,641.27; but it will be seen that the late Senator Caperton, of West Virginia, who seems to have given the case a most thorough examination, and to have eliminated from it all items that he regarded as in any way questionable, decided to advise the payment of the following:

Cash paid Treasury Department.....	\$9,219 48
Cash paid for paper upon which the defective plates were printed.....	4,200 00
Cash paid for printing coin plates.....	1,500 00
Cash paid for preparing designs, &c.....	500 00
Cash paid for printing letter press.....	745 87
Cash paid for storage and insurance.....	1,000 00
Cash paid for express and freight.....	201 83
Total.....	17,367 18

In view of the fact that a special committee, appointed by the Treasury Department to examine the work, reported that it was worthless, and recommended that it should be practically duplicated at the expense of the Government, which duplication the claimants were unable to secure because of a change in the laws which prohibited any private work

being done in the Bureau of Printing and Engraving, your committee are of opinion that the Government is bound, in justice and equity, to reimburse them at least for the actual amount paid by them to the Government, and for the material destroyed by reason of the imperfect character of the work. We would, therefore, recommend that the items in the amount allowed by Senator Caperton for preparing designs (\$500), for storage and insurance (\$1,000), and for express and freight (\$201.83), be further stricken from the bill, and that the balance, amounting to \$15,664.51, be allowed, all of which items represent an actual cash outlay by the claimants for material furnished by them and for work done by the Government, vouchers for which are on file.

Your committee recommend that the bill be amended by striking out, in lines 6 and 7, the words "forty-nine thousand six hundred and forty-one dollars and twenty-seven cents," and substituting the words "fifteen thousand six hundred and sixty-four dollars and fifty-one cents," and as amended recommend its passage.

Memorial of Laban Heath.

To the honorable Senate and House of Representatives of the United States :

The undersigned, your memorialist, respectfully represents that he is a citizen of the State of Massachusetts and a member of the firm of Laban Heath & Co., doing business in the city of Boston at No. 30 Hanover street ; that since the year eighteen hundred and sixty-four he has been engaged in publishing various books illustrated by cuts of bank notes, U. S. fractional currency, U. S. bonds, and the various gold and silver coins used by civilized nations ; that in the years eighteen hundred and sixty-eight and sixty-nine authority was granted to the firm of Laban Heath & Co. by the Treasury Department to have steel plate copies, with segmental mutilations of the various issues of the United States bonds prepared at the Treasury Department to be used in printing plates upon thick plate paper to illustrate a large and expensive work, entitled "The American Bond Detector and Complete History of all the United States Government Securities" ; that in pursuance of said authority from the Treasury Department twenty large and expensive steel plates were cut at the Engraving Bureau ; and that during the years eighteen hundred and sixty-nine and seventy, two hundred and twenty thousand impressions were printed upon plate paper at the Printing Bureau of the Treasury Department, packed, shipped, and addressed to the firm of Laban Heath & Co., Boston, Massachusetts, for use in their before-mentioned work, and for which engraving and printing the said Laban Heath & Co. advanced and paid to the Treasury Department more than ten thousand dollars, and paid some six thousand dollars more for the plate paper thus used.

That during the years eighteen hundred and sixty-eight, sixty-nine, and seventy, the firm of Laban Heath & Co. expended large sums of money for collating and editing said history.

That they also expended the sum of two thousand dollars for one thousand copies of proof-sheets, letter-press, and binding for the said work ; also the sum of about two thousand dollars for coin-plates and illustrated impressions to illustrate said work ; and that they employed the labor of two and three men a considerable portion of the time for two years in the preparation and publication of said Bond Detector.

That after the book was nearly ready for issue, or when the plates were unpacked to be bound with the letter-press, they discovered that the impressions printed at the Treasury Department were imperfect, and to such an extent that scarcely any whole sets could be found suitable for illustrating their work upon which they had expended this large amount of labor and money.

That the firm of Laban Heath & Co. immediately notified the Printing Bureau of the Treasury Department of the defects in the work which had been performed at the Treasury Department, and requested that other and perfect plates be furnished them at once, in order that they might be able to place the work before the public. Owing to legislation which had intervened, forbidding the Department to perform work for private parties, the new and perfect plates were not furnished, and the publication and sale of the work has been thus delayed until the whole matter is rendered nearly useless.

Your memorialist would therefore respectfully and urgently request that an act may be passed whereby the firm of Laban Heath & Co. may be reimbursed, or that

that may be allowed to go before the Court of Claims to recover for the great loss which they have sustained by reason of the payment of a large sum of money for material and labor in connection with said work, with interest, and for the further loss which they have sustained by reason of the defect in the impressions before referred to, which has deprived them of large profits, which would have accrued to them from the sales of their work, which loss and damages your memorialist is prepared to prove, by documentary and oral evidence, has been caused by the defective work executed at the Treasury Department.

For relief in the above premises, your memorialist, as in duty bound, will ever pray.
LABAN HEATH.

DECEMBER 7, 1874.

I hereby certify that the original of which the within is a true copy is in the possession of the Senate Committee on Claims.

W. B. FELLOWS,
Clerk Senate Committee on Claims.

MARCH 25, 1886.

Affidavit of Laban Heath.

DISTRICT OF COLUMBIA, *City of Washington*:

On this 8th day of May, 1876, personally appeared before me, a notary public in and for the District and city aforesaid, Laban Heath, who being by me first duly sworn, doth depose and say that in the year 1866 I secured authority from the Secretary of the Treasury to use certain vignettes and dies from the plates used in printing the Government currency, to embellish and illustrate books which I had for several years been publishing to aid in the detection of counterfeit money; that thereafter, to wit, on the sixth day of October, 1868, the then Secretary of the Treasury, the Hon. Hugh McCulloch, gave his authority in writing to the Superintendent of the Bureau of Printing and Engraving of the Treasury Department, and directing that plates should be made from those upon which the bonds issued by the United States had been printed, and that impressions should be executed at the Treasury Department from the plates thus made to be used in a work which I was then preparing to publish, entitled "The American Bond Detector and Complete History of all United States Securities;" that in pursuance of this authority from the Secretary of the Treasury, I furnished several tons of thick white paper and arranged to have ten thousand sets of these impressions printed for use in the before-mentioned work; that thereafter I expended large sums of money in the preparation of the Bond Detector and caused to be paid to the Treasury Department other large sums of money for preparing plates and printing the before-mentioned ten thousand sets of impressions, which impressions were to be perfect and exact fac-similes of such portions of the U. S. bonds as I had ordered to embellish the Bond Detector; that said impressions were printed, packed, and shipped to my address at Boston, Mass., as perfect work, without any inspection on my part until after they had reached Boston; that when I came to open the cases containing the impressions thus executed at the Treasury Department, and for which I had caused to be paid the full price for perfect work, I found the impressions very imperfect and so notified the Treasury Department through N. G. Ordway, as will appear by his deposition in this case.

That thereafter, upon a more full and complete examination, I found nearly all of the impressions, or some in nearly all of the sets, entirely unfit for the use intended, whereby the publication of the American Bond Detector was stopped and all the materials which I had prepared and accumulated were rendered useless, thus entailing upon me a serious loss which has nearly ruined me financially, and for which damage thus occasioned by the neglect of the Treasury Department to use proper ink in the printing and proper care in packing these impressions before they were properly dried, I present my bill of particulars and claim for damages, as set forth in an accompanying paper marked Exhibit G.

And I do further depose and say that the sums and items charged in said exhibit as paid by me, and the sums and items charged as having been paid by others for me, are just and correct, and that the sum charged as one-half of the probable profit or royalty upon the first edition of ten thousand copies of said work, provided the impressions executed by the Treasury Department to embellish and illustrate it had been perfect, would fall below the actual loss which I have sustained through the imperfect impressions executed at the Treasury Department, as before stated, according to my best knowledge and belief.

In support of the justice of my claim, as set forth in Exhibit G, I submit a copy of the order of the Secretary of the Treasury, dated October 6, 1868, marked Exhibit A, with accompanying papers referred to in said order; also affidavit of N. G. Ordway,

marked Exhibit B; the written guarantee of said Ordway to the Treasury Department, marked Exhibit C; a copy of the report of a committee sent by the Treasury Department to Boston in July, 1873, to examine the defective impressions, marked Exhibit D; a statement of the disbursing officer of the Treasury Department, showing the amount of money paid by said Ordway under his guarantee on account of these defective impressions, together with packages of vouchers for money and labor expended, as set forth in the bill of particulars, numbering from 1 to 12 inclusive, and such other documentary evidence in support of my claim as I now have at hand.

LABAN HEATH.

Witness:

N. G. ORDWAY.

Subscribed and sworn to before me the day and date first written above.

R. B. NIXON,
Notary Public.

[SEAL.]

I certify that the original, of which the within is a true copy, is in the possession of the Senate Committee on Claims.

W. B. FELLOWS,
Clerk Senate Committee on Claims.

MARCH 25, 1886.

EXHIBIT B.

Affidavit of N. G. Ordway.

DISTRICT OF COLUMBIA, *City of Washington* :

On this 10th day of May, A. D. 1876, personally appeared before me, a notary public in and for the District and city aforesaid, N. G. Ordway, esq., who, being by me first duly sworn, doth depose and say, that in the month of February, 1869, at the request of Laban Heath, of Boston, Mass., I executed and signed a guarantee to the Treasury Department, as follows:

WASHINGTON, D. C., *Feb'y 27, 1869.*

I hereby agree to pay the charges upon the plates and devices printed by the Treasury Department for Laban Heath and Company in accordance with the order of the Secretary of the Treasury allowing said work to be performed.

N. G. ORDWAY.

At the time the above guarantee was executed the said Heath was having plates prepared and impressions made at the United States Treasury Department to illustrate a work which he was preparing for publication entitled "The American Bond Detector and Complete History of all United States Securities."

That some time in May or June, 1869, I was notified that as a change was about to be made in the office of Secretary of the Treasury, that payment would be required for all work done for said Heath before the retiring Secretary, Hon. Hugh McCulloch, relinquished the office. The statement was also made that the impressions would be carefully packed and shipped to Mr. Heath's address, Boston; and in accordance with this request I made large payments to the Treasury Department upon bills rendered without having any opportunity to see and examine the work which had been performed by the Treasury Department under the order of the Secretary, fully believing that these impressions were perfect and suitable for illustrating the before-mentioned work.

That shortly thereafter I received notice from Mr. Heath that the boxes containing the impressions printed at the Treasury Department had been received at Boston, and that the cases containing them were apparently in good condition.

That shortly afterwards I received further advices from Mr. Heath that upon examining some of the impressions, in order to be used in the proof-sheets of the work, he had discovered that some of them were torn and mutilated, while others were badly executed, thus rendering them unfit for use in illustrating the bond detector. I immediately called at the Treasury Department, explained the nature of these defects, and asked if duplicates could not be supplied. A short time thereafter I received letters stating that upon a further examination of the impressions, nearly every package thus far opened seemed to be imperfect. I communicated Mr. Heath's statement to the Treasury Department, and asked that some one be detailed and sent to Boston to examine these impressions, as Heath had notified me that they were valueless for his work.

The officers of the Printing Bureau expressed to me their regret at the condition of the impression, but said that in the hurry incident to changes in the office of superintendent of the Printing and Engraving Bureau, and of Secretary of the Treasury, they had been packed and sent forward too green, and that they feared the ink used, which had been purchased by a former chief of the Bureau, was not of a suitable quality to produce perfect work.

While the question of duplicating these imperfect impressions was under consideration, an amendment was put upon the act appropriating money for the expense of the Printing Bureau, which prohibited the Treasury Department from performing any work for private parties. After the passage of this amendment, upon advice from the Treasury Department, Mr. Heath sought to secure an act allowing the printing of perfect impressions to be used in his counterfeit detector. A bill for this purpose was introduced in the House of Representatives by Hon. Samuel Hooper, chairman of the Committee on Banking and Currency, which bill received the sanction of that committee, and passed the House February 27, 1872. When the bill reached the Senate several members of the Finance Committee expressed a reluctance to reopening the Department for private work, as many abuses had crept in through other sources, but expressed the opinion that Mr. Heath was entitled to be reimbursed for the damages sustained in consequence of the defective impressions which the Treasury Department had been paid for executing.

All the officers of the Treasury Department and Printing Bureau, so far as I know, have always expressed the opinion that Mr. Heath ought to be reimbursed for the injury and loss sustained by reason of these imperfect impressions.

N. G. ORDWAY.

Subscribed and sworn to before me the day and date first above written.

[SEAL]

R. B. NIXON,
Notary Public.

I hereby certify that the original, of which the within is a true copy, is in the possession of the Senate Committee on Claims.

W. B. FELLOWS,
Clerk Senate Committee on Claims.

MARCH 25, 1886.

Supplemental affidavit of Laban Heath.

DISTRICT OF COLUMBIA, *City of Washington*, ss:

On this tenth day of April, A. D. 1886, personally appeared before me, a notary public in and for the District and city aforesaid, Laban Heath, who, being by me first duly sworn, depose and say:

I am a resident of the city of Boston, county of Suffolk and State of Massachusetts, and am the Laban Heath referred to in the matter of the claim of Laban Heath, or Laban Heath and Company, against the United States now pending before the Committees on Claims of the two houses of Congress, praying compensation for damages arising to me by virtue of certain defective printing of steel-plate illustrations of bonds and bond notes executed by the Treasury Department under a contract entered into in the year 1869, between the then Secretary of the Treasury, Hon. Hugh McCulloch, on the part of the Government, and myself. This affidavit is made as supplementary to and explanatory of my former affidavit of May 8, 1876, which last-mentioned affidavit is now on file with the Senate Committee on Claims, together with other papers in the case, and certified copies of which papers are now on file with the House Committee on Claims.

I do further depose and say that subsequent to the filing of my said claim with the Senate Committee on Claims, through a memorial presented to the United States Senate, accompanied with a bill of particulars and referred to said committee, and previous to any consideration of my claim by said committee, I stated to the chairman and other members of said committee that as I had strong hopes that Congress would take some action to carry out the recommendation made by the investigating board sent to Boston by the Secretary of the Treasury to examine what they afterwards found and reported to be worthless work for the purposes ordered, and imperfectly executed for me by the Treasury Department, and for which the Treasury Department had received full compensation, which recommendations were, as appears from the papers in this case, that the Treasury Department should be authorized by Congress to duplicate for said Laban Heath or Laban Heath and Company, the original orders and insure perfect work for the same. I would not at that time urge an investigation of my claim for damages, nor would I file the necessary proof to substantiate the allegations

as set forth in my memorial and bill of particulars then before the committee, until such time as Congress should act or refuse to act upon the recommendations made by the Treasury Department, as before mentioned.

I do further depose and say that subsequent to such conversations with the members of the Senate Committee on Claims, and before proof of my claim had been laid before the committee, and during my absence at my home in Boston, and without any knowledge on my part or any person representing me, that my claim was being considered by the Senate Committee on Claims, the Senate records show that adverse action was taken upon my claim upon the recommendation of its Committee on Claims January 19th, 1876; that upon receipt by me of such adverse action, through the clerk of said committee, I asked to have such adverse action of the Senate reconsidered and my claim referred to said Committee on Claims, which was done January 26th, 1876; that I immediately thereafter collected and filed with the Senate Committee on Claims, of which at that time the Hon. A. T. Caperton was a member, the necessary proof to substantiate my said claim, and that during the months of May, June, and July, 1876, I had frequent interviews with Senator Caperton, to whom my claim was referred as a subcommittee of the Senate Committee on Claims, regarding my said claim, and that the said Senator Caperton in such interviews informed me that the before-mentioned adverse action of January 19th, 1876, recommended by himself, would not have been taken by the committee had the case at that time been fully before the committee, and that as the result of a second, full, and thorough examination of the evidence then before the committee in support of said claim, a large proportion of which was new to himself and the other members of the committee, he had decided to report in favor of allowing the sum of seventeen thousand three hundred and sixty-seven dollars and ninety-nine cents (\$17,367.99), in full of all claims on my part against the Government, and on several occasions read and discussed with me a report with an accompanying bill which he said he had prepared on the subject and of which report and bill the following, to the best of my knowledge and belief, are true and correct copies:

The Committee on Claims, to whom was recommitted the petition of Laban Heath, praying compensation for damages arising to him by reason of certain defective printing of steel-plate illustrations of bonds and bank notes, &c., by the Treasury Department, under contract made in 1869, make the following report:

This case was recommitted to your committee for the purpose of receiving additional testimony which was not before the committee when the original report in this case was made. The testimony has been finished, and is of such character as to materially alter the conclusions reached in the first instance, when there was no evidence at all before the committee, except a memorial of the petitioner, and that was not verified by affidavit.

It appears from the papers filed in this case that on the 16th day of October, 1868, authority was granted Laban Heath & Co., of Boston, Mass., to have executed at the Treasury Department certain copies of the bonds of the United States Government, to be used in illustrating a work entitled "The American Bond Detector and Complete History of United States Securities." The letter of the Secretary of the Treasury concerning such illustrations is filed, and also an obligation, signed by N. G. Ordway, to pay to the Treasury Department the money charged by the said Department for the execution of the illustrations aforesaid. Mr. Ordway swears that he executed his obligation to the Treasury Department, and under that obligation paid several thousand dollars for the work issued by the Treasury Department.

Ordway also swears that before the work for which he had executed his promise to pay had been completed, and before any of it was shipped to Boston, he was notified that as there was to be a change in the office of Secretary of the Treasury, as also in the head of the Engraving and Printing Bureau, he would be required to pay for the printing of the illustrations as aforesaid, which he did, after having had an understanding with the officials of that Bureau that they would execute and forward the work to Mr. Heath's address, in Boston, in good order and with promptness; that in accordance with said understanding with the Treasury Department and without having had an opportunity to examine the work before paying therefor, he paid for its execution, believing there was no defect; that the work was packed and shipped to Boston, and upon its arrival was taken to the store-rooms of said Laban Heath & Company; that when the packages were unpacked they were found to be defective, and he, being notified of the defects, notified the Department of the same; that he also swears that the officers of the Department expressed great regret at the condition of the illustrations, and said that they feared that in the hurry and bustle incident to a change in the Department they had been packed and sent forward too green, and that the ink which had been used, which had been purchased by a former chief of the Department, was not of such a character as to execute perfect work. It was proposed to duplicate the work as soon as possible, but while preparations were being made to

do so, a law was passed which forbade the execution of private work by the Department.

A special act was then presented by the Hon. Samuel Hooper, chairman of the Committee on Banking and Currency of the House, permitting this work to be duplicated at the Treasury Department, but owing to an opposition in the Senate it was never acted upon.

After these plates had been found to be defective and worthless for the purpose of illustrating the work as proposed, a committee, consisting of Frederick A. Sawyer, Assistant Secretary of the Treasury, A. H. Cragin, Senator from New Hampshire, and two experts, were sent to Boston to examine the plates and report as to their condition, &c.; the committee visited Boston, and on the 19th day of July, 1873, made the following report to the Secretary of the Treasury:

"The undersigned committee, appointed by the Secretary of the Treasury July 2, 1873, to examine a large number of impressions of counterfeit and genuine plates which were furnished by the Treasury Department in 1865 to Laban Heath and Company, of Boston, Mass., and to recommend what action shall be taken in relation to such impressions as were imperfect, have the honor to report:

"That on the 8th day of July, 1873, they visited the rooms of Laban Heath and Company, in Boston, and found the impressions in question, and on that and the two days succeeding they made the examination as required.

"The impressions were from twenty-two plates, and were designed by these parties to be bound in books to be used by banks, brokers, and merchants in detecting the counterfeits of United States notes, bonds, and currency, and the notes of national banks. They represent that the value of the publication depended principally upon the perfect character of the impressions of each plate, and that the general imperfection of the impressions of a single plate would so injure the work as to render its sale difficult, if not impossible. The committee examined packages, taken at random, of the impressions taken from each plate, and in numbers sufficient to enable them to judge the general character of the work. The impressions from some plates were found, almost without exception, defective, the number of even fair ones being insignificant. Other sets of impressions were somewhat more uniformly better, though not good, and others were nearly all still better, but imperfect. No considerable portion of the work was free from blemish, and so great a portion was defective to a degree that would justify the parties in rejecting it altogether, as probably not a dozen respectable books could be made out of the whole number of impressions. The principal defect appeared to have been caused by laying the sheets together before the ink was dry, so that both the faces and backs were smirched and dirty, varying in degree according to the nature of the ink used. A few of the plates, however, made imperfect impressions.

"The committee are unanimously of the opinion that the character of the work would not justify binding and publication, and consequently was a total loss to Messrs. Laban Heath and Company.

"As the work was designed to detect counterfeits of issues now withdrawn, the supply of a new set of impressions would be of no value to the parties interested, and the committee therefore recommend that a statement of the facts shall be made to Congress and authority asked by the Department to execute for Messrs. Laban Heath and Company impressions of the new issues to such an extent as will equitably remunerate them for the loss sustained by the worthless character of the former work.

"Respectfully submitted.

"FREDERICK A. SAWYER,

"A. H. CRAGIN,

"J. B. MANN,

"L. E. WALKER,

"Committee.

"Washington, D. C., July 29, 1873.

"Hon. W. A. RICHARDSON,

"Secretary of the Treasury."

It is clearly shown by the papers in the case and from the report of the committee as aforesaid that there was a contract between said Laban Heath and Company and the Treasury Department for the execution of illustrations for the work aforesaid. The terms of the contract were that the work was to be issued by the Treasury Department of such a character as would be suitable for illustrating "The American Bond Detector and Complete History of United States Securities," and it seems to have been the understanding in the case that this work should have been of the very best and most perfect character, for such work only would have been of value for this purpose.

It appears from the vouchers filed in the case that N. G. Ordway paid for Laban Heath and Company a large amount of money on account, with the understanding and

expectation that the work was to be perfectly done and forwarded in a perfect manner.

The testimony is, by the affidavit of Mr. Ordway and Mr. Heath, as well as by the report of the committee sent by the Treasury Department to examine the plates, that the work was not well done, in accordance with the agreement of Ordway, but was absolutely worthless, on account of negligence in packing and defects in the work, for the purpose of which it was executed. It is, therefore, insisted that on account of the negligence of the Department in its failure to execute the work prepared, the said Laban Heath and Company should recover from the Government damages for the failure to execute perfect work.

The petitioner files the following bill of particulars as his estimate of the money he should receive :

The United States to Laban Heath : For the following sums paid, for interest on the same, and for labor and services performed in the preparation and publication of a valuable work prepared under Heath's system of detecting counterfeit bonds and other evidences of debt issued by the United States, and entitled "The American Bond Detector and Complete History of Government Securities," which work was rendered valueless, and the material used in its preparation became useless, by reason of the imperfection of the impressions to illustrate said work, executed by the Treasury Department, upon the order of the Secretary of the Treasury, for said Laban Heath, and for which said Heath paid to the United States, through the Treasury Department, the full price charged for executing perfect impressions, as will appear by the following account and schedule of vouchers :

Cash paid Treasury Department.....	\$5,219 48
Interest from date of payment, March 8, 1869, to March 8, 1876	2,192 18
Cash paid Treasury Department.....	4,000 00
Interest from date of payment, July 22, 1869, to March 8, 1876	1,589 33
Cash paid McFarland and Jenks for printing letter-press.....	745 87
Interest from September 25, 1869, to March 8, 1876.....	288 42
Cash paid Rice, Kendall & Co. for paper for impressions to illustrate the work.....	4,200 81
Interest from September 15, 1869, to March 8, 1876.....	1,632 00
Cash paid John P. Dale for services in preparing designs for plates, &c....	500 00
Interest from May 1, 1870, to March 8, 1876.....	175 67
Cash paid Jacob Haehuler and others for preparing coin-plates and printing specimens to be used in Bond Detector	1,500 00
Interest on same from June 1, 1870, to March 8, 1876.....	519 50
For labor and cash paid for editing and preparing the Bond Detector for the press, reading proof, &c	3,000 00
Interest on same from September 25, 1869, to March 8, 1876.....	1,161 50
Cash paid for freight and express charges on paper from Boston to Washington and on defective impressions from Washington to Boston.....	250 00
Interest on same from July 25, 1870, to March 8, 1876	84 29
Cash paid for insurance and storage on paper and defective impressions ..	1,850 75
Average interest on same 3 years	333 14
Cash paid for obtaining the opinions of prominent bankers in regard to Heath's system of detecting counterfeits and in advertising the bond book in the United States, Europe, and the British Provinces previous to its publication	2,000 00
Interest on same from July 1, 1871, to March 8, 1876.....	622 33
Expenses of 12 journeys, Boston to Washington and return, for the purpose of arranging designs of plates to be used in the bond book, in superintending the work, and presenting claims for damages by reason of the imperfections in the impressions to be used to illustrate the bond book..	1,200 00
Average interest on same for three years.....	216 00
For one-half of the estimated profits or royalty on ten thousand copies of the Bond Detector for which plates and illustrations were executed by the Treasury Department, and all other materials prepared by the said Heath	25,000 00
Total.....	59,641 27

A number of the items charged in the foregoing bill of particulars are not represented by vouchers or supported by affidavits, and therefore cannot be allowed. Your committee, therefore, have stricken out a large number of the items charged by the petitioner, including in every instance the charge for interest, and have reduced other items to such amounts as were necessary to make the charge conform to the vouchers filed in the case covering the actual payments made by the petitioner in the execution of the aforesaid work as shown by the vouchers presented, as follows :

Cash paid Treasury Department.....	\$9,219 48
Cash paid for paper upon which the defective plates were printed	4,200 00

Cash paid for printing coin plates	\$1,500 00
Cash paid for preparing designs, &c	500 00
Cash paid for printing letter-press.....	745 87
Cash paid for storage and insurance	1,000 00
Cash paid for express and freight.....	201 83
Total	17,367 18

The claim of \$25,000 for one-half of the estimated profits on ten thousand copies of the Bond Detector and Complete History of United States Securities is disallowed, although there is some secondary proof that the charge was an equitable one, but the manner of ascertaining it and the fact that at best it can be only a matter of conjecture forbid its becoming a legitimate part of the claim.

The amount claimed by the petitioner in his bill of particulars is \$59,641.27, but the lack of proof of a large number of items and the striking out of the \$25,000 claim as estimated profits reduces the amount to \$17,367.99, which is the amount recommended for payment in full of all claims of the said Laban Heath and Company against the United States in consequence of the loss sustained by the said Laban Heath and Company by the imperfect illustrations furnished by the Treasury Department.

A BILL for the relief of Laban Heath and Company.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is hereby authorized and directed to pay to Laban Heath and Company, of Boston, Massachusetts, out of any money in the Treasury not otherwise appropriated, the sum of seventeen thousand three hundred and sixty-seven dollars and ninety-nine cents, which amount shall be in full of all claims of the said Laban Heath and Company against the United States by reason of damages claimed by them on account of the imperfect execution of certain impressions of United States bonds designed for illustrating a work to be issued by the said Laban Heath and Company, called the "United States Bond Detector and Complete History of all United States Securities."

I do further depose and say that in reading and discussing the foregoing report, Senator Caperton also told me that he had stricken from my claim numerous items, which, perhaps, in equity should be allowed me, preferring that if any error should be made it should be in favor of the Government, and the award reported by him be such that no reasonable objection could be made thereto.

I do further depose and say that shortly after the preparation of such report by Senator Caperton, and before its presentation to the Senate, and before the session of Congress in December, 1876, the death of Senator Caperton occurred, and that shortly after the convening of Congress in December, 1876, to wit, on the 22d of December in the same year, the Committee on Claims reported my claim to the Senate adversely, basing their report, as I am informed and believe, upon the first report in the case, made by Senator Caperton January 19, 1876, and without an examination of the claim as it then existed, and in ignorance of the subsequent report of Senator Caperton, which appears above.

On the 29th of January, 1879, upon a statement of the facts as above set forth, my claim was again referred to the Senate Committee on Claims for a rehearing.

I do further depose and say that the original papers above referred to and herein alleged to be the report and bill prepared by Senator Caperton, upon my said claim, has, to the best of my knowledge and belief, been since its preparation, and still is, in the custody of the Senate Committee on Claims, although, as I understand, at the time of the death of Senator Caperton, in 1876, it was locked up in his desk in the Senate Committee room on Claims, where it remained undiscovered until after the before-mentioned adverse action of the Senate Committee on Claims in the following December.

I do further depose and say that my only reason for not filing the necessary papers for substantiating my claim at the time of the introduction of my memorial in the Senate, December 7, 1874, or before May, 1876, was that at this time, and for a long time thereafter, I hoped and believed that Congress would authorize the carrying out of the recommendations made by the Treasury Department in this matter, viz, that the Department be allowed to furnish me perfect work in place of the imperfect work delivered by them, and thus insure to me the large profits sure to accrue from the publication of my work, which the lowest estimate of disinterested parties fixed at not less than fifty-thousand dollars (\$50,000).

LABAN HEATH.

Subscribed and sworn to before me this twelfth day of April, 1886.

[SEAL.]

HENRY KOTTMAN,
Notary Public.

IN THE SENATE OF THE UNITED STATES.

MARCH 2, 1887.—Ordered to be printed.

Mr. SAULSBURY, from the Committee on Foreign Relations, submitted the following

REPORT:

[To accompany petition of Mrs. Georgiana M. Amidon.]

The Committee on Foreign Relations, to whom the petition of Mrs. Georgiana M. Amidon was referred, beg leave to report:

That the said petition represents that she is the sole heir of General Frederic T. Ward, deceased, and prays for such assistance as Congress can afford in procuring a settlement of a claim which she makes against the Chinese Government for the services rendered by General Ward to that Government. The basis of the claim is fully set forth in the petition of Mrs. Amidon, and has heretofore been presented to the State Department, which has used its good offices to procure a settlement of the claim by the Government of China without success.

The committee have not deemed it necessary to enter into an investigation of the merits of the Ward claim and express no opinion thereon. It seems to rest upon an alleged contract between General Ward and the agents or authorities of the Government of China for his military services in the suppression of a rebellion in that Empire and military supplies furnished therefor. In claims of this character the only aid which our Government can properly render to claimants is the interposition of its good offices to procure an adjustment of the matter in dispute. From the correspondence on file in the State Department it is evident that that Department has given proper attention to this matter, and can, if it sees proper, again call the attention of China to the subject without instruction or suggestion from Congress.

In view of the facts herein stated, the committee report back the petition referred to, and ask to be discharged from its further consideration.

IN THE SENATE OF THE UNITED STATES.

MARCH 2, 1887.—Ordered to be printed.

Mr. WHITTHORNE, from the Committee on Naval Affairs, submitted the following

REPORT:

[To accompany bill S. 3320.]

The Committee on Naval Affairs, to whom was referred the bill (S. 3320) to create a naval reserve of auxiliary cruisers, officers, and men from the mercantile marine of the United States, report that, having examined the same, they propose that the said bill be amended as follows:

At the end of section 1 add "and for such use subject to annual inspection."

In section 3, after the word "exceed," insert the word "thirty;" and on the same line, after the word "ton," insert words "per run of one thousand nautical miles;" and then strike out remainder of section.

In section 4, at the end of the section, add the following:

"*Provided*, That compensation for vessels which may be temporarily transferred shall be made monthly, and that in no case shall such compensation be for a period of less than three months."

And at the end of the bill add an additional section, as follows:

"That the Secretary of the Navy, under the direction of the President, shall adopt all necessary regulations to carry this law into effect."

With these amendments so made your committee recommend the passage of the bill.

No clearer or more distinct grant of power to Congress can be found than the one given by the Constitution "to maintain a navy." No clearer or more distinct fact exists than is shown by the experience of every naval power, that to support and maintain a navy capable and useful either for defensive or protective purposes a strong, vigorous, and trained commercial marine is necessary, to develop and foster the growth of which becomes a duty to the government that would maintain a navy.

This idea, and the duty following it, was forcibly put by Mr. Jefferson, our first Secretary of State, when in 1793, in a report to Congress, he said:

Our navigation involves still higher considerations. As a branch of industry it is valuable, but as a resource of defense, essential.

Its value as a branch of industry is enhanced by the dependence of so many other branches on it. In times of general peace it multiplies competitors for employment in transportation, and so keeps that at its proper level; and in times of war—that is to say, when other nations who may be our principal carriers shall be at war with each other—if we have not within ourselves the means of transportation, our produce must be exported in belligerent vessels, at the increased expense of war freight and insurance, and the articles which will not bear that must perish on our hands.

But it is as a resource of defense that our navigation will admit neither of neglect nor forbearance. The position and circumstances of the United States leave them nothing to fear on their land-board and nothing to desire beyond their present rights. But on their sea-board they are open to injury, and they have there, too, a commerce which must be protected. This can only be done by possessing a respectable body of citizen seamen, and of artists, and establishments in readiness for ship-building. * * *

The materials for retaining our due share of navigation are ours in abundance. And, as to the mode of using them, we have only to adopt the principles of those who put us on the defensive, or others equivalent and better fitted to our circumstances.

The views and policy and the consequent duty so advocated by Mr. Jefferson are sought to be embodied in the bill under consideration.

It is submitted that the primary object and purpose of the bill is to increase the naval strength of these United States, and, secondly, in so doing to aid in the development of the commercial marine, from which source and without it there could be none, the strength of the Navy, or in other words its maintenance, must be drawn. The office of the bill is therefore one within the constitutional power and duty of Congress.

The methods proposed by the bill are in the main conformable to those adopted by the great naval and marine powers of the world, or suggested by their experience. In this connection your committee calls attention to a brief of the legislation of the principal naval powers made and had in reference to the class and character of vessels and reserve of seamen as contemplated in the bill under consideration. This brief was made by an intelligent naval officer, and is as follows :

BOUNTIES.

ENGLAND.

A member of the British Admiralty recently conferred with the leading ship-owners of Liverpool upon the subject of paying a subsidy to ship-owners in order to maintain a reserve of cruisers in the mercantile marine. The result of that inquiry was not favorable to the payment of the bounty. It was considered undesirable to give invidious preference to a few ship-owners. Such a course it was understood might possibly tend to discourage enterprise on the general body of ship-owners. It has been held in the Admiralty that no ship should receive a bounty unless the Admiralty requirements as to subdivision into water-tight compartments, and as to having certain means of defending machinery with coal armor was complied with. No vessel should receive a bounty which had a speed under 17 knots.

A large number of merchant ships are, however, on the Admiralty list, to be chartered, in case of war, as transports or as auxiliary cruisers. During the Egyptian war, in 1882, a large number of the merchant steamers were chartered by the month. Payment was made on the gross tonnage at the rate of from 17 shillings to £1 15s., according to the speed of the ship. In 1885, when it was understood that war might take place, sixteen of the fastest ocean steamers were chartered by the English Government for employment as naval cruisers, for which payment was made for the gross tonnage at the rate of from 12 shillings 6 pence to 15 shillings per ton per month, exclusive of the cost of paying crew. These transports were employed for six months.

FRANCE.

In January, 1881, a measure passed the French Chambers calculated to promote the development of maritime industries of France. This measure was passed upon the report of a commission convened in 1874, and provides for the payment of bounties for new tonnage built and also for the navigation of all French vessels.

"Construction bounties" are granted upon the gross tonnage of the vessels built in France, amounting to \$11.58 per ton for iron or steel vessels, \$7.72 per ton for composite vessels, \$3.86 per ton for wooden ships of over 200 tons, and \$1.93 per ton for wooden vessels of less than 200 tons. For every 225 pounds of machinery placed on board \$2.32 is allowed. Repairs giving increased tonnage and additions to the machinery of any vessel are allowed bounties at the same rates. This system of bounties replaces the drawbacks formerly allowed on foreign material used for ship-building.

A navigation bounty is also paid at the rate of 29 cents per ton for each 1,000 miles run in making a voyage in the foreign trade. This bounty is reduced 1 cent per ton for each year a vessel has been afloat if built of iron, and $1\frac{1}{2}$ cents if built of wood. Vessels built of iron, according to plans of the navy department, receive 15 per cent. additional bounty. The navigation bounties are all subject to reduction by retention of 20 per cent., which is placed to the credit of the pension fund for seamen of the maritime inscription.

Foreign-mail vessels registered in France before the passage of the act receive full bounty for navigation. Those registered after its passage get only one-half of the navigation bounty allowed to other ships. All merchant vessels can be requisitioned by the Government in time of war. All vessels receiving navigation bounties must carry the mail and postal agents free of charge. No navigation bounty is paid to vessels belonging to subsidized lines, to yachts, or to fishing vessels.

ITALY.

The Italian Parliament has passed an act providing for bounties for merchant shipping. A bounty is based upon tonnage for iron and steel ships, built and registered in Italy, at the rate of \$5.76 per ton; \$1.92 for predicated horse-power on machinery; 58 cents for 100-pound weight upon boilers; and a bounty upon navigation of 13 cents per net ton for every 1,000 miles steamed (to Italian vessels) from Italy to non-European ports lying beyond the Suez Canal and the Straits of Gibraltar. There is also a rate of \$2.40 per ton on coal brought to Italy in Italian ships from ports lying outside the Straits of Gibraltar, provided the aggregate is not less than three-fifths the ship's burthen.

ENGLAND.

Service in the navy of Great Britain is voluntary. Enough boys are enlisted each year to make up for the wasting in the fleet by death, expiration of enlistment, transfer to the reserve, &c.

On the 1st of February, 1886, the fleet of England was manned by 37,000 officers and men, with the addition of 6,700 boys under training. In addition to this number there are 12,800 marines.

Seamen and Marine Pensioners Reserve.—After twenty years of service enlisted seamen and marines may take out good-service pensions. Those who take out good-service pensions may continue to serve in the active navy or remain on shore in any employment that they choose to take up. All pensioners whose age does not exceed fifty-five years are liable to be called up for active service in case of war or any emergency. The number is between 11,000 and 12,000 men.

In an emergency, or in time of war, England has a force of trained officers and men, including the reserves and pensioners, of about 95,000 men.

The Naval Reserve of England.—The coast guard forms the first naval reserve, and is at all times liable to be embarked. It performs duty both ashore and afloat, and is recruited from the picked men of the navy. Every seaman of good character who has completed eight years of continuous service, or such other period of service as the Admiralty may direct, whose age does not exceed thirty-seven, who is either a trained man or a seaman gunner, and who wears at least one good-conduct badge, is, upon recommendation of his captain, eligible for entrance in the coast guard.

The estimates for the year 1886-'87 provided for four thousand men of the coast guard, who are distributed among about seven hundred stations, where their duties are to patrol the coast to prevent smuggling; they handle the rocket apparatus for life-saving, and report upon the state of the light visible from their station. Where there are not enough volunteers for the life-saving service, the coast guard assists, and in some parts of the coast mans the life-boat entirely. During the summer the coast guard is called upon to drill on board the ships of the first naval reserve, which are armored ships ready for active service and manned with reduced crews. Half the coast guard are drilled in port only, and the rest go on an extended cruise on board these ships each year.

The coast-guard cruisers, corresponding to our revenue-marine vessels, are manned by the coast-guard.

The Royal Naval Reserve.—The royal naval reserve numbered on February 1, 1886, 325 officers and 17,890 men. The regulations for entry into the reserve are that the applicant must be of good character and not above thirty years of age. It is divided into three classes. An applicant for the first class must prove five years' sea-service within the preceding ten years, of which at least one, as able seamen, must show that he has been to sea within four months of his application, and must declare his intention of following the sea at least five years longer. Every applicant for the second class must show three years' sea service, and of this time at least six months as ordinary seaman. The third class consists of boys, from the mercantile training ships;

their number is small. An annual retainer of £6 is given to the first class; £2 10s. to the second class. Uniform is given to all three classes. The enrollment is for five years, and a pension is given after four enrollments, but only to men passing from second to first class, half the time in second class being allowed to count for pension.

The reserves are required to drill twenty-eight days in the year, being rated and paid as seamen and ordinary seamen in the navy during this period, and their traveling expenses are paid. They are under naval discipline and law during this period.

The officers of the naval reserve are appointed from the mercantile navy.

English Royal Naval Artillery Volunteers.—Shortly after the accessions of the late Conservative Board of Admiralty they decided to give a capitation grant to the Royal naval artillery volunteers.

The former board hesitated to do this for want of any well-considered scheme of coast defense, and to the uncertainty as to the precise duties to be assigned to the naval artillery volunteers.

The decision was taken upon the report of Admiral Hamilton, who made the preliminary scheme of coast defense when a rupture with Russia was apprehended.

Lord Brassey testifies to the zeal of the royal naval artillery volunteers, with whom he was associated from the commencement: "Officers in command of the gunboats in which the volunteers have been embarked, bear ample testimony to this efficiency. It is superfluous to urge the Admiralty to make the grant conditional upon a high standard of efficiency, as both officers and men are anxious to qualify for co-operation with the navy in defense of the country. No final decision has been taken on the question of numbers. It is desirable to add to the brigades already raised for the Thames, British Channel, and the Mersey, a similar corps for defense of the Clyde, Forth, and Humber. When this body of trained men has been raised the Admiralty will be in a position to provide for the naval defense of the commercial harbors."

The flotilla required is already to a large extent provided.

There are 4 armored turret ships of the Gordon type; 12 gunboats of the Medina type; 24 gunboats of the Comet type; 4 gunboats of the Stauneh type.

All these are of modern construction; some have not yet been in commission, and all are in good condition.

The vote of credit, 1885, provided for a large number of the torpedo-boats required.

The financial estimates and budget for the navy for the fiscal year 1886-'87 provide for expense of the royal naval artillery volunteers, as follows:

Pay of instructors.

3 officers, at 10s. per diem (232 days each).....	£348
23 petty officers and men, at 3s. per diem (365 days each).....	1,259

Capitation allowance.

1,380 efficient at 30s. for each efficient volunteer	2,070
Contingent expenses	353
Total	4,230

FRANCE.

The system for manning the French navy is based on the principle of the personal liability to military and naval service of every individual who has reached the age of manhood and is physically sound. Every Frenchman who follows the sea is liable to service in the French navy between the ages of twenty years and forty years. There are certain exemptions to this law, for instance, the eldest sons of widows, the eldest of orphan children, &c. The period of active service is seven years, during two years of which they may be on leave or in the reserve.

The seafaring population of France numbers about 161,000. The "inscription," or enrollment, takes place at the age of eighteen years on the part of any one who has made two deep-sea voyages, either in a public vessel or merchant ship, or who has been eighteen months in the coasting trade, or two years in the home fisheries, who declares himself as wishing to continue a seafaring life, as there are certain advantages belonging to the men of the "inscription." For instance, men so inscribed alone have the right of exercising the profession, are free from all other public service; they are exempt from having soldiers billeted upon them; they are admitted free to certain schools; when on active service are allowed to travel at one-fourth the usual rates of fare.

The number of men serving actively in the French navy is about 35,000. The lists of the maritime inscription contain the names of about 160,000 persons, of whom about 25,000 are in the naval service of France, the remainder being in the foreign or coast-

ing trade, in the fisheries, or unemployed on shore. A proportion of the men in the fleet have voluntarily enlisted, or have been enlisted as boys between the ages of seven and thirteen years and trained for the navy. Of course a proportion of those who enter the service remain for a longer period than seven years voluntarily. The number of men called for each year to man the French service varies somewhat, and is only sufficient to keep the number up to the force required during peace. During war the total number of persons inscribed may be called upon for naval service.

After leaving the navy, seamen continue to report themselves after the expiration of long voyages, and at other times, as required. They are subject to service in the navy when called upon in time of war, but they are exempt from other duties and from certain taxes, &c. After their names have been borne on the books long enough to enable them to serve twenty-five years at sea, either in the navy or the merchant service, they are entitled to pensions, to be paid from a special fund established for the purpose and supported by various dues collected from the navy and from seamen and shipping of the merchant service. They are also entitled to pensions when disabled by wounds or injuries.

Trained reserve.—In addition to the force now required to man the fleet, there is a reserve composed of 54,000 trained men who have served in the navy and are still fit for service and liable to be called out in an emergency.

ITALY.

The system of recruiting for the Italian naval service is based on that in force in France. The maritime inscription in Italy contains the names of about 210,000 persons. The force required to man the Italian fleet, exclusive of officers, in time of peace, is 13,500.

The law divides the seamen into classes of those who reach the age of 18 years at a given time of the year. The navy enrolls only about one-fifth of each class each year during peace.

It may be added, from recent information it would appear that the British Admiralty are disposed to modify and change hitherto existing laws and regulations as noted in the above excerpts, as will be seen in the following paragraph clipped from one of the public journals of the day as a telegram from New York City, the truth of which is substantiated by private and personal information:

NEW YORK, *February 17.*

The details of the new ocean mail transportation between England and New York, arranged by the British Admiralty, were received yesterday. The agreement has two distinct phases, which may be separated into mail service and war service. The most interesting, and certainly the most novel, feature of the new arrangement is that which concerns the employment of mail boats in the emergency of war. It is thus described:

Hitherto when war broke out freights rose enormously, and the hiring of steamers as transports or cruisers was an onerous burden on the national exchequer. It was also a harvest time for ship-owners. The new arrangement with the mail contractors is to provide against this contingency, and to give the Government the power of engaging their vessels on fair terms, settled, not under the pressure of urgent necessity, but in peaceful times by anticipation. Concurrently with mail contracts, the Admiralty have made a subsidiary arrangement with the White Star Company, by which the service of their fleet is secured to the nation at peace prices in the event of transports being required, and the same agreement provides for the construction of new vessels by that company of a type to meet naval requirements as armed cruisers. For these vessels, which are to be the largest and fastest vessels afloat, an annual subvention is to be paid in consideration of the owners building them to meet the Admiralty designs. Thus, at a moderate cost, the country will secure the nucleus of a fleet of reserved armed cruisers of great speed and formidable fighting powers. Messrs. Harland & Wolff, of Belfast, are to build the new ships, and, as they will have twin screws and be divided into numerous water-tight compartments, they will be placed beyond all ordinary chance of disablement. A similar arrangement is being arranged with the Cunard Company, and it is also stated that Messrs. Laird are preparing designs for the Inman Company for a new vessel as to comply with the requirements of the department in Whitehall.

Without entering into the causes direct or contributory thereto, or any of the arguments relating to said causes, pro or con, it is deemed sufficient to say that it is a recognized fact in all quarters that such

has been the decline in our naval force that the United States have ceased almost to occupy any rank as a naval power. Indeed, it may be said that the protection of our commerce and the security of our coast rest upon the good-will of our rivals.

And again it may be repeated that, without inquiry as to the causes of the decline of our commercial marine, it is a manifest fact that in sea-going vessels and steamships the United States do not occupy a position which their wealth, population, commerce, and intelligence demand. It is idle to repine at and a folly to criticise the mistakes of the past. It is admitted on all hands that it is one of the highest duties of the hour to add to our Navy and to contribute to the growth of our commercial marine.

The history of the world attests the fact that the growth of the commerce of any given country goes hand in hand with the ability of that country to afford protection thereto. And so if any country enlists or should enlist in foreign or sea-going commerce, it must have a navy to protect the men and all the agencies that enter therein. This can only be done by a navy equal to the necessities and volume of such commerce.

As appropriate in showing the demands for the extension of our commercial marine, as well as for the purpose also of showing that the reasons are known and appreciated by the great body of the people, your committee beg leave to quote from the appeal recently made by the American Shipping and Industrial League at their recent meeting in the city of Washington, where representatives from all the States and Territories of the Union were present, as follows:

RESOLUTIONS.

The American Shipping and Industrial League, in national convention assembled in the city of Washington, D. C., do declare:

First. The object of the League is to promote the development and distribution of the products of American labor by the extension of the merchant marine of the United States, and to establish thereby more intimate commercial intercourse with other countries by frequent and direct mail service.

Second. That an increase of our merchant marine is demanded by the considerations of the most momentous character, among which may be mentioned:

(1) The fact that the people of the United States are now producing so much more of the raw materials from farm and mine, and such superabundance of manufactured goods, that our home markets are glutted and stagnation thereby produced in every branch of trade and industry. Stagnation, experience has shown, is the parent of financial crises, which bring ruin to the producing classes of every community.

(2) Our markets would be those of Central and South America, the West Indies, Asia, and Australasia, from which we are practically excluded at this time by the inadequate facilities we have for transporting our products to their seaports.

(3) The distribution of all American products could be more promptly and economically effected through the instrumentality of American shipping if such facilities were at all adequate for the needs of the hour. The economic fact is generally overlooked by those not in immediate contact with practical commerce that the nationality of a ship in which goods are transported carries with it command of the market to which the goods are consigned and also controls the exchanges by which payments are effected.

Third. That the decay of American shipping and its injurious effect upon all our industries demands not alone the thoughtful attention of intelligent men, but the adoption also of measures both prompt and efficient for arresting the evil and restoring our merchant marine to its former prosperous condition. It was the birthplace of our Navy, and should be the nursery for the gallant men who are to make our flag respected and feared upon every sea.

Fourth. The rapidly developing industries of the Gulf States in the mining of coal and iron and in the manufacture of cotton goods make the demand for new outlets and increased facilities of transportation imperatively necessary. The proximity of the Gulf ports of our Southern States to the various Spanish and Portuguese-American countries gives the United States an insurmountable advantage over all foreign coun-

tries in point of distance and time for the supply of the provisions, breadstuffs, and other products of the great Mississippi Valley, of which said countries are large consumers, and which, for want of a properly sustained merchant marine, are now supplied to a great extent from foreign countries. This need the General Government should satisfy, and in doing so the benefits would be distributed to every portion of our common country.

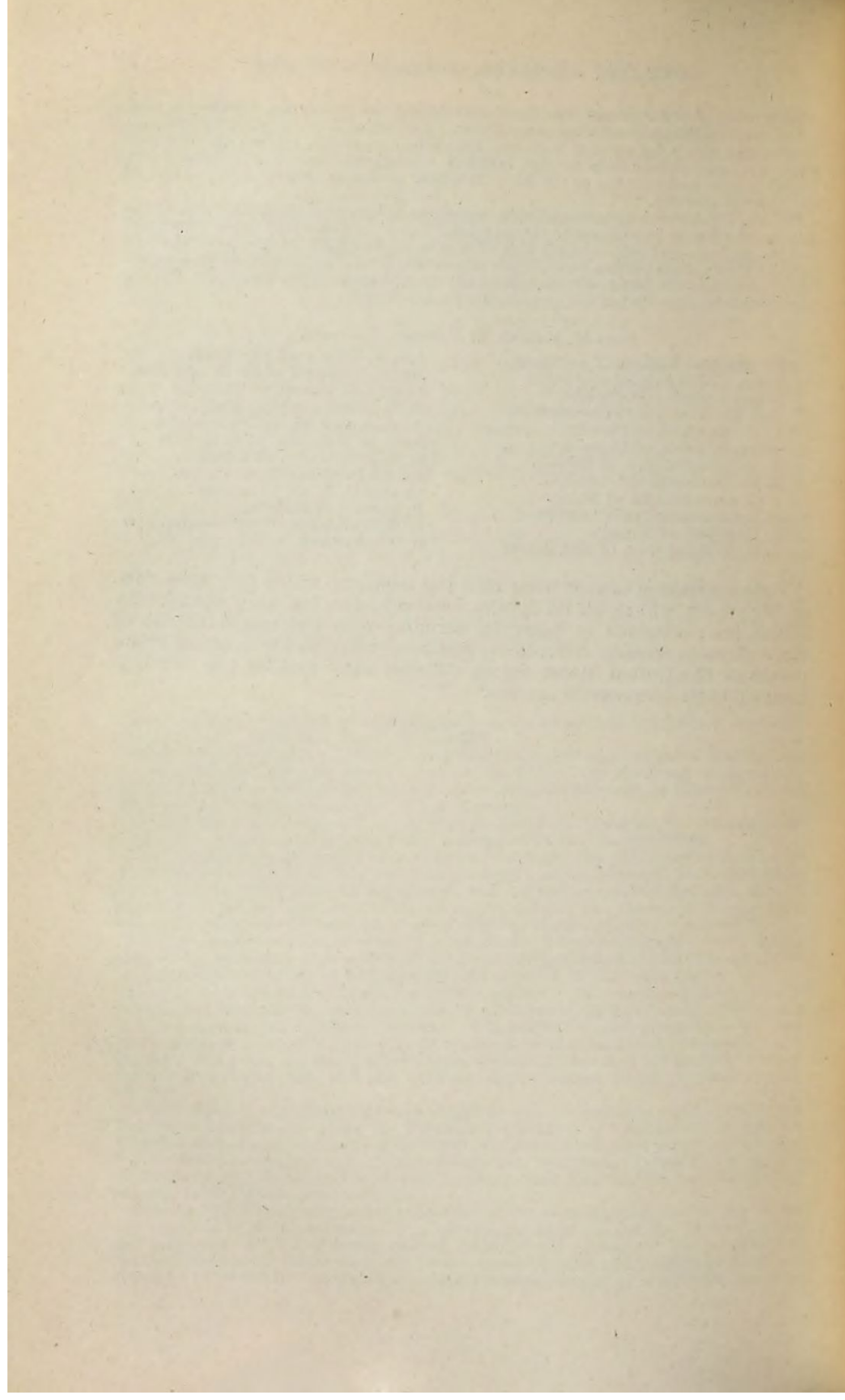
"Fifth. That this convention should urge upon Congress of the United States the passage of what is known as the 'bounty bill,' which provides that every vessel, sail and steam, built and owned in the United States, trading with foreign ports, shall be allowed thirty cents per ton for each one thousand miles sailed or steamed for a period of twenty years, one-third reduction of said rate to be made at the end of the first ten years from the date the act of Congress shall take effect."

JOHN M. MARTIN, of Alabama, *Chairman.*

DANDRIDGE McRAE, of Arkansas.
CHAS. N. FELTON, of California.
WARD LAMON, of Colorado.
JOS. R. HAWLEY, of Connecticut.
L. M. MERRITT, of Florida.
CHAS. B. LORE, of Delaware.
R. W. TOWNSHEND, of Illinois.
N. D. WALLACE, of Louisiana.
J. C. LEVENSALER, of Maine.
J. B. GILFILLAN, of Minnesota.
J. P. JONES, of Nevada.
J. H. WINCHESTER, of New Jersey.

JAS. E. WARD, of New York.
JOHN E. GANNO, of North Carolina.
JOSEPH N. DOLPH, of Oregon.
H. H. BINGHAM, of Pennsylvania.
N. W. ALDRICH, of Rhode Island.
JOHN M. KEATING, of Tennessee.
P. H. WELLFORD, of Virginia.
PHILIP PENDLETON, of W. Va.
CURTIS C. BEAN, of Arizona.
P. DONAN, of Dakota.
C. S. VOORHEES, of Washington Ter.
S. W. DOWNEY, of Wyoming Ter.

Your committee cannot hope that the measure which they now favorably report will in all its details be acceptable, but they confidently submit its provisions as being in harmony with the original ideas of Mr. Jefferson, already referred to, and responsive to the demand of the people of the United States for an efficient navy and for the development of their commercial marine.



IN THE SENATE OF THE UNITED STATES.

MARCH 2, 1887.—Ordered to be printed.

Mr. HAWLEY, from the Committee on Military Affairs, submitted the following

R E P O R T :

[To accompany bill H. R. 6535.]

The Committee on Military Affairs, to whom was referred the bill (H. R. 6535) for the relief of Franklin W. McCauley, have had the same under consideration, and make the following report thereon:

Your committee being of opinion that the report submitted in the House of Representatives sets forth fully all the facts pertaining to this claim, and having received additional evidence, adopt said report, as follows, and recommend the passage of the bill:

Mr. McCauley was a first lieutenant in the Ninety-eighth Regiment Ohio Volunteers during the last war, and received in Cincinnati, as he says in his affidavit, some \$750 from the Government, all of which money he swears was disbursed for the benefit of the regiment and the use of the United States. It appears by a letter from the Third Auditor of the Treasury, herewith printed, that this money was paid to McCauley by John H. Dickerson, captain and assistant quartermaster, United States Army, as quartermaster's funds, and that McCauley has never accounted for it or shown what disposition he made of it.

It is alleged that McCauley's attention was not called to this deficiency until after the period had expired under the act of June 23, 1870, and its extensions for the settlement of the accounts of volunteer officers in the late war; by the terms of these acts, on recommendation and approval of the heads of the War and Navy Departments, officers of this class could have their accounts closed.

Notwithstanding the failure to produce vouchers, Mr. McCauley swears that he expended all the money he received for the use of the United States, and as there is no reason to suspect fraud or a want of good faith, the committee, without committing itself to the policy of granting relief in similar cases on the state of proof submitted in this, report the bill back with a recommendation that it pass.

THE TREASURY DEPARTMENT, THIRD AUDITOR'S OFFICE,
Washington, D. C., March 24, 1886.

SIR: I have received your request, no date given, for a statement of the accounts of Franklin W. McCauley, lieutenant Ninety-eighth Ohio Volunteers, for the use of the Military Committee of the House of Representatives; and in reply I have to state that under date of August 25, 1862, Lieutenant McCauley receipted to John H. Dickerson, captain and assistant quartermaster United States Army, for the sum of \$750 quartermaster funds, and has never rendered any account thereof; nor has he furnished any evidence tending to show what disposition he made of the funds. He was called upon by this office to forward his account for settlement; but he neither forwarded it as requested nor did he make any reply tending to show why it was not forwarded.

About three years ago Messrs. R. S. and A. P. Lacy, of this city, representing Lieutenant McCauley, filed in this office a letter addressed by Lieutenant McCauley to Hon. B. Wilkins, member of Congress, in which he informed Mr. Wilkins that the funds were expended for the benefit of the public service, but that his "papers were

lost or destroyed," and he further informed Mr. Wilkins that "what I want is a suspension until I can collect such evidence as will satisfy the Treasury Department that every dollar was properly appropriated and not used for my benefit, or failing to procure such evidence, I will apply to Congress for relief." The letter was accompanied by one from Mr. Wilkins "recommending that such suspension of proceedings be granted." Nothing has since then been filed in the case in this office.

I hand you herewith a copy of the receipt given by Lieutenant McCauley.

Very respectfully, &c.,

W. H. WELSH,
Acting Auditor.

Hon. E. S. BRAGG,
Chairman Military Committee, House of Representatives.

C

IN THE SENATE OF THE UNITED STATES.

MARCH 3, 1887.—Ordered to be printed.

Mr. BLAIR, from the Committee on Education and Labor, submitted the following

R E P O R T :

[To accompany bill S. 3356.]

A delegation of watchmen from the Post-Office Department appeared before the Committee on Education and Labor, Friday, February 18, 1887, in behalf of their petition praying for an increase of pay. The chairman of the committee, Senator Blair, asked why the petition was presented. In reply, Mr. HENRY J. DODGE said:

I would state, Mr. Blair, that the sum of \$720 a year, which is received by us as watchmen, is less than the watchmen in the Government Printing Office and some other Departments get.

CHAIRMAN. What do they get?

Mr. DODGE. Two dollars and twenty-five cents a day.

CHAIRMAN. Sundays and holidays included?

Mr. DODGE. Yes. We work sixty days more than any other watchmen in the Departments. We work Sundays and holidays. * * * The clerks get thirty days a year vacation, and we get just what can be spared us. Some of the watchmen get five days and some get none.

CHAIRMAN. What Department is that?

Mr. DODGE. I understand in the Interior.

CHAIRMAN. How many watchmen are there in the Post-Office Department?

Mr. DODGE. We have 30.

CHAIRMAN. What are the hours of the watchmen?

Mr. DODGE. From 8 in the morning to 4.15 at night, without any intermission.

CHAIRMAN. What do you do for your dinner?

Mr. DODGE. Well, we are allowed to eat on our posts.

CHAIRMAN. Are you allowed to leave at all?

A MEMBER OF THE DELEGATION. Not until 4.15 at night.

CHAIRMAN. What about the night?

ANOTHER DELEGATE. At night we cannot leave at all. On night duty we stay up sixteen hours and eight according to assignment on different nights.

CHAIRMAN. What relief do you have at nights?

Mr. DODGE. No relief at all.

CHAIRMAN. How do you manage about your food?

A DELEGATE. We take it with us and eat.

CHAIRMAN. Any chance to sleep?

Mr. DODGE. No, sir.

CHAIRMAN. What proportion of the watchmen are old soldiers?

Mr. DODGE. Two-thirds.

A DELEGATE. Four-fifths.

It was further stated that the watchmen worked every other Sunday, 15 being on one Sunday and 15 the next.

CHAIRMAN. The officers in charge of the watchmen do not petition for your increase, do they?

Mr. DODGE. They are in favor of it and will do nothing against it. They have a bill before the House.

CHAIRMAN. How many watchmen are there in the Printing Office?

Mr. DODGE. Twenty.

CHAIRMAN. In the Treasury Department?

Mr. DODGE. Sixty.

CHAIRMAN. In the State, Navy, and Army?

A DELEGATE. Forty-six and their officers.

It was stated that the lieutenant of the watchmen presenting the petition gets \$840, and the captain \$1,000 a year each. The following witnesses were then heard:

HENRY J. DODGE.

CHAIRMAN. What is your name?

WITNESS. Henry J. Dodge. I came to Washington from Illinois.

CHAIRMAN. What is your age?

WITNESS. I am thirty-nine.

CHAIRMAN. What is your business?

WITNESS. I am a watchman in the Post-Office Department.

CHAIRMAN. How long have you been a watchman?

WITNESS. One year.

CHAIRMAN. Have you a family?

WITNESS. Yes, sir.

CHAIRMAN. How many are there in your family?

WITNESS. Myself and one child.

CHAIRMAN. Were you in the Army?

WITNESS. I was, from 1861 to the close of the war.

CHAIRMAN. What has been your salary the last year?

WITNESS. Seven hundred and twenty dollars.

CHAIRMAN. How do you find it in meeting your expenses?

WITNESS. I can just take care of myself and meet my expenses on \$720. Not a cent is left.

JOHN FREET, JR.

CHAIRMAN. Your name?

WITNESS. John Freet, jr.

CHAIRMAN. What is your age?

WITNESS. Forty-seven this last August.

CHAIRMAN. You are a watchman in what?

WITNESS. Post-Office Department.

CHAIRMAN. In the Army?

WITNESS. I was in the Army four years, from 1861 to 1865.

CHAIRMAN. Of how many does your family consist?

WITNESS. Four children and myself.

CHAIRMAN. Your wife dead?

WITNESS. Yes.

CHAIRMAN. How long have you been in the Department?

WITNESS. Several years.

CHAIRMAN. What's your salary?

WITNESS. Seven hundred and twenty dollars a year.

CHAIRMAN. How much have you been able to save?

WITNESS. I ran \$175 behindhand last year.

CHAIRMAN. You are a man of good habits?

WITNESS. I have always been.

CHAIRMAN. What about this gentleman there (Mr. Dodge)?

Mr. DODGE. I am of good habits. Of course, I should rather have some one else say it, though.

CHAIRMAN (to Mr. Freet). Where are you from?

WITNESS. Missouri.

THOMAS G. ALLEN.

CHAIRMAN. What is your name?

WITNESS. Thomas G. Allen.

CHAIRMAN. From what State?

WITNESS. Iowa.

CHAIRMAN. How long have you been in the Department and what Department?

WITNESS. Post-Office Department; five months.

CHAIRMAN. What has been your pay?

WITNESS. Seven hundred and twenty dollars.

CHAIRMAN. Of how many does your family consist?

WITNESS. Myself, wife, and two children.

CHAIRMAN. Been able to save anything from your salary?

WITNESS. No, sir.

CHAIRMAN. It is \$720 a year, I suppose?

WITNESS. Yes.

J. W. GALLEHER.

CHAIRMAN. What is your name?

WITNESS. J. W. Galleher.

CHAIRMAN. Where are you from?

WITNESS. From Maryland.

CHAIRMAN. You are a watchman in what Department?

WITNESS. I am a watchman in the War Department; been there two years.

CHAIRMAN. Were you in the Army?

WITNESS. Yes, sir; I was in the Army six months and also in the Navy.

CHAIRMAN. How many are there in your family?

WITNESS. Four.

CHAIRMAN. What pay do you get?

WITNESS. Seven hundred and twenty dollars.

CHAIRMAN. What have you been able to save?

WITNESS. Nothing.

T. DIRGGERS.

CHAIRMAN. What is your name?

WITNESS. Dirggers—T. Dirggers.

CHAIRMAN. What Department?

WITNESS. Interior.

CHAIRMAN. In the Army?

WITNESS. No, sir.

CHAIRMAN. How long have you been a watchman?

WITNESS. Ten years.

CHAIRMAN. From what State did you come?

WITNESS. Illinois.

CHAIRMAN. How many are there in your family?

WITNESS. Wife and three children.

CHAIRMAN. What pay do you get?

WITNESS. Seven hundred and twenty dollars a year.

CHAIRMAN. Have you been able to save anything?

WITNESS. No; nothing.

CHAIRMAN. Got behindhand any?

WITNESS. Not very much behind; I had something saved when I came here; I cannot keep my family here on my salary.

JOHN RINDBURG.

CHAIRMAN. What is your name?

WITNESS. John Rindburg.

CHAIRMAN. You are employed where?

WITNESS. I am in the State, War, and Navy Department; been a watchman ten years; I am a lieutenant.

CHAIRMAN. What is the pay of a private?

WITNESS. Seven hundred and twenty dollars per year.

CHAIRMAN. What do you get?

WITNESS. At one time I got \$900; then it was reduced to \$840.

CHAIRMAN. Were you in the Army?

WITNESS. Yes, in the Navy; I was ten years in the service.

CHAIRMAN. What ships.

WITNESS. Three different ones (failed to understand names given).

CHAIRMAN. Were you in any engagements?

WITNESS. I passed by several when we expected to be engaged.

CHAIRMAN. Have you any family?

WITNESS. There are five in my family.

CHAIRMAN. Have you been able to save anything?

WITNESS. Not beyond the support of my family.

N. F. McCORY.

CHAIRMAN. What is your name ?

WITNESS. N. F. McCory.

CHAIRMAN. Where do you come from ?

WITNESS. Pennsylvania.

CHAIRMAN. What Department are you in ?

WITNESS. The Post-Office Department.

CHAIRMAN. How long have you been there ?

WITNESS. Ten months.

CHAIRMAN. Were you in the Army ?

WITNESS. Yes, sir.

CHAIRMAN. Any family ?

WITNESS. I have a wife and two children.

CHAIRMAN. How do you find your pay and expenses to compare ?

WITNESS. I cannot keep my family here.

O

IN THE SENATE OF THE UNITED STATES.

MARCH 3, 1887.—Ordered to be printed.

Mr. ALDRICH, from the Committee on Finance, submitted the following

REPORT:

The Committee on Finance, who were directed by resolution of the Senate of March 2, 1887, to continue the investigation into the undervaluation of imported merchandise, beg leave to report the testimony taken by the committee on this subject under prior orders of the Senate.

The statement submitted contains an abstract of the customs laws of Russia, France, and Germany, translated for the use of the committee, embracing the provisions relied upon in these countries for the prevention of frauds upon the customs revenue.

A statement is also submitted, presenting in detail the operations of the appraiser's office of the New York custom-house for six months, showing the nature and amount of the advances made by appraising officers in cases of undervaluations by importers, and the final disposition made in each case where a reappraisement was ordered.

This statement, with the report of Secretaries Manning and Folger on the subject, furnish conclusive evidence that the undervaluation of certain kinds of imported merchandise is persistently practiced to an alarming extent at the port of New York. The testimony submitted was taken by the committee with a view to the preparation of proper legislative measures to protect the revenue and the business of honorable merchants from these fraudulent practices.

Attention is specially directed to the valuable suggestions contained in the statement of the merchants of Boston and the committee of the chamber of commerce of New York, Naval Officer Burt, and Appraiser McMullen, of the New York custom-house.

IN THE SENATE OF THE UNITED STATES,
December 21, 1885.

On motion by Mr. Hoar,

Resolved, That the Committee on Finance are hereby authorized, by themselves or by a subcommittee, to investigate the frauds and abuses alleged to exist in the collection of the customs revenue of the Government at the port of New York, and especially the subjects of undervaluations of imported merchandise and the reappraisement of the same at said port; and that said committee or subcommittee have power to pursue such investigation and take testimony at such times and places as they may deem proper, to send for persons and papers, to administer oaths, and compel the attendance of witnesses; and shall report the result of their investigation to the Senate, with recommendations as to what changes, if any, should be made in the customs laws, in order to prevent fraud in the importation of merchandise and in the collection of the revenue from customs.

Attest:

ANSON G. MCCOOK,
Secretary.

By CHARLES W. JOHNSON,
Chief Clerk.

IN THE SENATE OF THE UNITED STATES,
January 19, 1886.

Resolved, That the Committee on Finance are hereby authorized to employ a stenographer and such clerical assistance as may be necessary to comply with the resolution of the Senate of December 21, 1885, directing said committee to make an investigation of the frauds and abuses alleged to exist in the collection of the customs revenue of the Government at the port of New York; and they are hereby authorized to make further investigation on the same subject at any other collection port in the United States. The expenses incurred in complying with the provisions of this resolution shall be paid out of the contingent fund of the Senate, upon the approval of the committee or of the subcommittee.

Attest:

ANSON G. MCCOOK,
Secretary.

COMMITTEE ON FINANCE, UNITED STATES SENATE,
January 19, 1886.

By order of the committee, the chairman, Hon. Justin S. Morrill, designated as a subcommittee to conduct the investigations ordered by foregoing resolutions, Senators W. B. Allison (chairman), Nelson W. Aldrich, Warner Miller, James B. Beck, John R. McPherson; Benjamin Durfee, clerk.

NEW YORK CITY, *February 12, 1886.*

The subcommittee met in the office of the collector of customs, port of New York, at 10 o'clock a. m.; February 12.

The collector of customs, Edward L. Hedden, the naval officer, Silas W. Burt, and the appraiser, Lewis McMullen, were present.

The chairman of the subcommittee, Senator Allison, stated that the purpose of the inquiry which the subcommittee were engaged in making was indicated in a printed list of subjects of inquiry, to which the collector's attention was invited, and of which the following is a copy:

First. Suggestions as to changes in penalty for undervaluations where there are no allegations of fraud.

Second. What changes are desirable in methods of appraisement, especially as to consigned goods?

Should consuls be required to make estimates of market value for use of appraisers?

Third: What changes are desirable in methods of reappraisement? Should this be done by an organization of the board of general appraisers?

Should the employment of merchant appraisers be discontinued? How can uniformity of rates at the different ports be best secured?

Fourth. Should the Government have a remedy, for the value of goods, against the importer where fraud can be proven?

Fifth. What, if any, additional system of rewards to meritorious officers should be adopted?

Sixth. Should section 16 of the act of 1874 be repealed? If so, for what reasons? Should the burden of proof rest upon the Government in cases of forfeiture for fraud, or upon the claimant?

Seventh. Should damage allowance be discontinued?

Eighth. What change should be made in the existing system of drawbacks for exported merchandise?

Ninth. Opinion as to the recommendations of the present Secretary of the Treasury in regard to protests and appeals.

Touching the first subject on the list, the Collector said: We want to change the principle entirely. I do not feel disposed to criticise the legislative body, but I expressed the opinion at the time that it was a great mistake when the seventh section of the act of March 3, 1883, was adopted, and the best thing that could be done now to remedy this evil of undervaluations is for Congress to repeal that section and re-enact section 2907 of the Revised Statutes.

Mr. BECK. I suggest that you read those sections, Mr. Hedden.

Mr. HEDDEN. Very well [reading]:

SEC. 7. That sections 2907 and 2908 of the Revised Statutes of the United States, and section 14 of the act entitled "An act to amend the customs-revenue laws and to repeal moiety," approved June 22, 1874, be, and the same are hereby, repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering of any kind be estimated as part of their value in determining the amount of duties for which they are liable: *Provided*, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise than in the bona fide transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.

Section 2907 reads as follows [reading]:

In determining the dutiable value of merchandise there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same has been imported into the United States, the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such merchandise is contained; commission at the usual rates, but in no case less than two and a half per centum, and brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. All charges of a general character incurred in the purchase of a general invoice shall be distributed pro rata among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined.

My theory of what the law ought to be is to re-enact that section simply upon the ground that the dutiable value of all merchandise should be that which it costs the importer to put it on board the vessel, f. o. b. (free on board), ready for shipment to the United States. There never was any objection to it. Everybody paid the duties without any objection whatever.

By the CHAIRMAN:

Q. Would you re-enact the clause relating to the commission of 2½ per cent?—A. Yes, sir; whatever it costs a man to put the goods on board a vessel ready to come to the United States, that should be the dutiable value of the goods.

Q. Now, Mr. Hedden, have you any suggestions as to the penalty for undervaluation?—A. Well, as to undervaluation, if I should take a week for the purpose I could not get through all that I might say on that subject.

The CHAIRMAN. We do not care to have you show us that there are undervaluations; everybody concedes that.

The COLLECTOR. You never will have anything else so long as you retain the ad valorem system. We always have had it, and always will have it, until you reform human nature and have all men become honest.

The CHAIRMAN. Taking that for granted, also, can you suggest any legislation that would limit the extent of this undervaluation compared with what it is under the present law?

A. I think I can.

Q. What would you suggest?—A. I would recommend, in the first place, as I said before, the repeal of that seventh section of the act of March 3, 1883, and the re-enactment of section 2907.

Q. What would you do with reference to *pro forma* invoices?—A. I would make the penalty in the case of *pro forma* invoices the same as

that of original invoices. There have been more frauds consequent upon that decision of the Attorney-General of October 4, 1878, perpetrated under this privilege than you can readily believe. That decision was rendered by Mr. Devens when he was Attorney-General, and that decision is responsible for 75 per cent. of the frauds committed.

The opinion referred to by Mr. Hedden is as follows:

DEPARTMENT OF JUSTICE,
Washington, October 4, 1878.

SIR: Yours of the 12th ultimo states that Messrs. Baldwin, Sexton & Peterson imported into New York certain diamonds, which they wished to enter on the 1st day of last May, under the act of June 22, 1874, chapter 391, the invoices certified by the consul not having come to hand. Accordingly, a statement in the form of an invoice was made, giving the value as 21,550 francs. The member of the firm who made this statement discovered that he had made a mistake as to the value of the articles, and went back to the custom-house the same day to rectify it, by adding 7,000 francs to the value. He was not permitted to make the correction, because the duty had been deposited, about twenty minutes before, by the firm's broker (though no landing permit had been granted), and the collector considered that section 2900 of the Revised Statutes prohibited any amendment under these circumstances. The goods were subsequently appraised at 27,264.45 francs, and so reported, with an additional duty or penalty of 20 per cent. under section 2900, which provides that—

"The owner, consignee, or agent of any merchandise which has been actually purchased, or procured otherwise than by purchase, at the time, and not afterward, when he shall produce his original invoice to the collector, and make and verify his written entry of his merchandise, may make such addition in the entry to the cost or value given in the invoice as, in his opinion, may raise the same to the actual market value or wholesale price of such merchandise, at the period of exportation to the United States in the principal markets of the country from which the same had been imported, and the collector within whose district the same may be imported or entered, may cause such actual market value or wholesale price to be appraised, and if such appraised value shall exceed by ten per centum or more the value so declared in the entry then, in addition to the duties imposed by law on the same, there shall be collected a duty of twenty per centum ad valorem on such appraised value.

"The duty shall not, however, be assessed upon an amount less than the invoice or entered value."

The importers denied that the statement, in the form of an invoice filed by them May 1, came within the purview of the foregoing section, but claimed that it was provided for by the act of June 22, 1874, which to that extent modified the Revised Statutes. In the act of June 22, 1874, chapter 391, the pertinent sections, which are the ninth and tenth, read as follows:

"SEC. 9. That, except in the case of personal effects accompanying the passenger, no importation exceeding one hundred dollars in dutiable value shall be admitted to entry without the production of a duly-certified invoice thereof, as required by law, or of an affidavit made by the owner, importer, or consignee, before any officer authorized to administer oaths, showing why it is impracticable to produce such invoice.

"SEC. 10. That no entry shall be made in the absence of a certified invoice, upon affidavit as aforesaid; unless such affidavit be accompanied by a statement, in the form of an invoice or otherwise, showing either the actual cost of the merchandise included in such importation, or to the best of the knowledge, information, and belief of the deponent, the foreign market value thereof; which statement shall be verified by the owner, importer, consignee, or agent desiring to make entry of the merchandise, and which oath shall be administered by the collector or his deputy." (18 Stat., 188.)

To secure payment of the proper duties, the importers gave bond to produce the consular invoice, and pay whatever remained due within six months from May 1, 1878.

Upon these facts you ask—

"1. Does Revised Statutes, section 2900, apply to an entry made in the absence of a certified invoice, in the manner prescribed by the act of June 22, 1874? Or, in other words, Does the original invoice in Revised Statutes, section 2900, mean the *pro forma* invoice, as was filed in this case, or the consular invoice?

"2. If it should be held not to apply, what penalty is imposed by law for an undervaluation in an entry made in the manner prescribed by the act of 1874?

"3. Where an entry is made in the manner prescribed by the act of June 22, 1874, within what limit of time has an importer the right to make an addition to the sum declared in the entry?"

1. In my judgment, section 2900 of the Revised Statutes does *not* apply to the case of an entry made under act of June 22, 1874 (chapter 391), in the absence of a certified

invoice. "Original invoice," as used in that section, means only the consular invoice, and not such a statement, in the form of an invoice, as was prepared in this case. In his Law Dictionary (volume 2, page 633), Burrell quotes from Jacobsen's Sea Laws, 302, this definition of "Invoice [from Fr. *envoyer*, to send]: A list or account of goods or merchandise sent or shipped by a merchant to his correspondent, factor, or consignee, containing the particular marks of each description of goods, the value, charges, and other particulars." See, also, McCulloch's Com. Dict., and the acts of March, 1799 (1 Stat., 655), and of March 3, 1865 (13 Stat., 493).

The paper filed May 1, 1878, by Baldwin, Sexton & Peterson, did not purport to be such a document as is thus described. It was made and accepted only as a temporary substitute for the regular invoice, which is the only instrument covered by the language of section 2900 of the Revised Statutes. This was to be produced when obtained, and bond was given to secure its production.

2. If there be an honest mistake as to value in the paper authorized by the act of June 22, 1874, this will be perceived and corrected upon the production of the "original invoice," the importer's bond being conditional (as you state) for the payment of such duties as are due above the estimate made at the time of entry.

If the value is dishonestly stated or concealed, the 12th section of this act of 1874 (18 Stat., 188) applies. This punishes with fine and imprisonment, and a forfeiture of the goods, any one "who, with intent to defraud the revenue, shall make or attempt to make any entry of imported merchandise by means of any fraudulent or false invoice, affidavit, letter, or paper, or by means of any false statement, written or verbal, or who shall be guilty of any willful act or omission, by means whereof the United States shall be deprived of its lawful duties, or in any portion thereof," &c.

Section 2864 of the Revised Statutes would also cover such a case.

3. The act of 1874 initiated a mode of procedure entirely distinct from that described in section 2900 of the Revised Statutes. The act of 1874 contains no provision for any addition to the entry, which indeed could not be done, because the entry is completed before the consular invoice is received, and is made under this act only because of the absence of such invoice. If the invoice states a higher value than that at which an importation was appraised, the bond secures payment of the duty upon such excess; if the appraisal be more than 10 per cent. above the consular invoice, no increase of duty by way of penalty is imposed; but section 12 of this act of 1874 punishes with fine and imprisonment, and with a forfeiture of the goods, any attempt to defraud in making entry under the provisions of that act.

The addition authorized by section 2900 is made by the importer to the valuation of his consignor, whereas the statement of value in the *pro forma* invoice, permitted by the act of 1874, is wholly that of the importer, made in order to effect an entry, and therefore he can have no occasion nor opportunity to add thereto. His right to correct a mistake would be entirely different from the addition provided for by that section. He might wish to correct an error to avoid the imputation of fraud, but is subject to no higher duty if by honest mistake he states the value more than 10 per cent. too low.

The briefs sent with your communication have been carefully considered, and are returned with the other papers which accompanied them.

Very respectfully, your obedient servant,

CHAS. DEVENS,
Attorney-General.

By Mr. MILLER:

Q. Explain the difference between a *pro forma* and a regular invoice. An ordinary man may not know the difference between a *pro forma* and any other invoice.—A. The law requires every invoice to be accompanied with a consul's certificate, sworn to by the consul at the port or in the district whence the goods are shipped. When those goods arrive here, and the invoice is presented without the consul's certificate, the merchant is permitted to enter the goods on giving bond for the production of the certified invoice. Under the act of June 22, 1874, known as the anti-moiety act, in cases where the shipper has been unable to procure the consul's certificate, the entry by *pro forma* invoice was regarded as on the same footing as to penalties as an entry by certified invoice. A great many of these consular officers are distant from the port of shipment, sometimes fifty miles, and in these days of steam transportation and anxiety to ship goods at the earliest possible moment, merchants cannot always afford to delay shipment to procure such certification. I know it is impossible for a merchant on all

occasions to produce the consular certificate. The decision of the Attorney-General, before referred to, saying that no penalty was to attach on a *pro forma* invoice simply because it was not the original invoice, has cost the Government a million of dollars.

By the CHAIRMAN :

Q. That opinion has been uniformly followed since that time, has it?—
A. Yes, sir.

By Mr. BECK :

Q. What was the date of that decision?—A. October 4, 1878.

Q. Would there be any hardship in treating the *pro forma* invoice with all the penalties and obligations of an actual invoice?—A. No, sir; none whatever.

By the CHAIRMAN :

Q. Do these *pro forma* invoices generally present in detail the goods and the prices, or do they simply present you an abstract of what the invoice when it arrives will be? What is the custom in making up *pro forma* invoices?—A. The custom is, when the vessel arrives and the merchant has no invoice, he makes up the invoice himself.

Q. Is there any reason why the man who sends the goods should not send with them, with or without the consul's certificate, an invoice of the goods he ships?—A. The only thing in the way is the rapid transit. The merchant gets his shipment off by a certain steamer, and the mail probably will not carry his invoice until the following steamer. It is very proper on such an occasion that the importer should have some means of obtaining his goods on their arrival.

By Mr. MCPHERSON :

Q. The invoice having been made out, perhaps, but not consummated?—A. We require always the production of evidence of how the man makes up his invoice when he receives the goods.

Q. And if the importer is an honest man, his invoice will be correct?—
A. Yes, sir.

Q. But possibly not, if he is a dishonest importer?—A. Yes. Under the former law a fraudulent *pro forma* invoice would invite the payment of a penalty, but the decision of the Attorney-General wiped that out. The provision should be re-enacted, making the penalty attach on *pro forma* as well as on any other invoices.

By the CHAIRMAN :

Q. Merchants are allowed to withdraw their goods on a *pro forma* invoice, are they not?—A. No, sir; not without paying the duty.

Q. Suppose I enter goods on a *pro forma* invoice, making an affidavit of possession, &c., do I not get my goods?—A. Yes, if you pay the duty.

Q. If I produce that certified invoice, and there is a variation, then I must pay the difference, but no penalty?—A. Yes.

By Mr. BECK :

Q. Then it seems too plain to waste any further time on it. The practice now is among men who seek to avoid penalties and who are dishonest, not to be particular to have their invoice come at all. They would rather enter under the *pro forma* one than under the regular one, and I suppose the *pro forma* invoices are becoming the custom very rapidly.—A. Yes, they are becoming an established custom.

Q. Because they can get rid of the penalty that way, and therefore a privilege which was at first allowed to avoid a hardship is now becoming established to perpetrate fraud?—A. Yes, sir.

By Mr. MCPHERSON:

Q. Having a bond for the production of the original invoice, why is it not possible for the Government to recoup itself out of the bond?—

A. The bond is given in double the amount of the duty.

Q. To produce what?—A. The certified invoice; and the importer has already paid the duty required by the Government.

Q. Upon his *pro forma* invoice?—A. Yes.

Q. If it do not tally with the original invoice, then what?—A. They make out their invoice to suit the *pro forma* one; but the goods are gone, anyhow, from that date.

Mr. BECK. It shows that human ingenuity will evade human law in a thousand ways, and this is one of them. When the man gets his goods under this *pro forma* invoice, and you give him six months in which to produce the consular invoice, he will during that six months get his goods in the market; how can you follow the goods after he once gets them there?

The COLLECTOR. It is impossible to do so.

Q. So far as the goods are concerned, they are always gone as soon as the man gets them in his possession.—A. So far as the goods are concerned you have no bond.

By Mr. ALDRICH:

Q. So far as the goods are concerned the bond is of no account?—A. No, sir.

By the CHAIRMAN:

Q. Suppose you could by law sue him for obtaining dutiable goods without paying the full duty?—A. He has already paid the duty on his *pro forma* invoice, and if his original invoice corresponds, or if there is a difference, he has, by having paid the duty required by law, evaded the district attorney, because he cannot enforce damages. Now the remedy is this, to make the penalty in such cases 50 per cent. or more on the amount of the duty.

Mr. BECK. I think you should make the penalty double, because you are putting him on his honor first, and letting him have the goods without the consular verification. If he proves the value of the goods without the consular certificate, and you let him have them upon his own word, and he then commits the fraud, he ought to pay a double penalty instead of none.—A. So he ought, really.

By the CHAIRMAN:

Q. What do you think of damage allowances? Suppose we should abolish all damage allowances.—A. It would be a gross injustice upon the merchants. Why should the merchant be compelled to pay a duty on damaged goods?

Q. Can he not insure them?—A. No, sir; no merchant ever insures an amount sufficient to cover the duties.

By Mr. ALDRICH:

Q. What reason have you to say that?—A. Because it is contrary to a well-established principle of insurance business, that their interest terminates when the goods are landed at the wharf.

By the CHAIRMAN:

Q. Suppose I put a lot of goods on board a ship at Liverpool, and value them, as put on board, at \$10,000, can I not insure them on the valuation so put upon them?—A. Yes; and 10 per cent. additional.

Q. Now, suppose those goods when they arrive here have been damaged to the extent of \$1,000, would not the insurance company pay the full value of those goods as fixed at Liverpool?—A. No, sir. The insurance companies will only pay the amount of the damage, provided it is a certain percentage—a 10 per cent. average, or 15, or 18 per cent.; or, if the damage amounts to 50 per cent. they will pay it. But there is no justice, it seems to me, in compelling the merchant to pay duty on consigned goods when in a worthless condition, as they often are.

Q. Are they not often worthless when they are put on board?—A. Oh, no.

Q. I should say, “damaged”?—A. No, sir; I think there is very little fraud in that direction. The goods speak for themselves, whether they are damaged or not.

By Mr. MILLER:

Q. Is there not the same difficulty in the appraisement of goods; that is to say, fraud may be committed, or the officers of the Government may do their work improperly and give a larger amount of damage than should be given?—A. That is an occurrence which happens sometimes, but it is an exception, not the rule.

By Mr. McPHERSON:

Q. In cases of that kind somebody must have discretion; I do not see how that can be avoided.—A. It cannot be. The first thing is for the appraiser to find whether the goods are damaged; if there are any, he separates the damaged goods, and gives the *damage certificate*; that is to be done within ten days after the arrival of the goods.

By Mr. BECK:

Q. While in your custody?—A. Yes; we grant the merchant a damage warrant, and it is sent to the appraiser. The appraiser sends a man down, who examines the goods and makes up his mind as to the extent of the damage; whether it is 5 per cent. or 40 per cent. I think the limit is 50 per cent. If the merchant is dissatisfied with his appraisement a merchant's appraiser will be selected to go down and examine the goods in connection with the general appraiser, and they make their report. If they agree, the case is settled. If they disagree, the case comes to the collector.

By Mr. ALDRICH:

Q. And you say you see an objection to the abolition of the damage allowances?—A. I think it would be unjust.

Q. You think the Government of the United States ought to act as an insurance company? Is not this the practical effect of damage allowances?—A. No, sir; the average of duties on the value of goods is about one-half. The insurance would not cover that.

By Mr. MILLER:

Q. In speaking of the average of duty, you have reference to their value free on board ship in a foreign port?—A. That is the amount on which is based the merchant's insurance.

Q. And that is the valuation on which the duty is affixed?—A. Yes, sir; but on the goods damaged there is no justice in collecting a duty.

Q. Suppose the goods have advanced 10 per cent?—A. Suppose they have declined.

Q. In other words, the dutiable price is fixed at the time of shipment?—A. Yes, sir.

Q. And it would be imposing taxes on a value that does not exist?—
A. Yes, sir.

Q. And if your goods are for delivery, for the purposes, of consumption, and cannot be used in consumption, the tax, in principle, would be wrong?—A. Yes, sir.

Q. What reason is there for allowing a change in the dutiable value between the time of shipment and the arrival of the goods here—why allow any change in dutiable value for damage by marine contingencies any more than the change in its value because the market is either going up or down?—A. We do not change the value.

Q. Is not that changing the value if you give the party back thirty or forty per cent.?—A. The cases do not appear to me analogous.

By Mr. McPHERSON:

Q. In modern transportation, is there any considerable amount of damaged goods coming into the custom-house?—A. No, sir.

Q. With the better class of ships that we now have, and everything of that kind which enters into the transportation question, there is an inconsiderable amount of damage?—A. The amount of loss, I think, would not amount to one per cent.

By the CHAIRMAN:

Q. Mr. McMullen, how many applications do you have a month for damage allowances?—A. I could not tell you without examining the records.

Q. Do you have a separate bureau for that feature of the service?—A. Yes, sir.

Q. How many people are employed in that damage bureau?—A. I could not tell at the moment; there is one single division that attends to it.

Q. Attends to nothing but damages?—A. Yes, sir.

Q. (Again addressing Mr. Hedden.) Is the drawback system now a perfect system?—A. Yes, sir; I think so.

Q. You find no frauds there?—A. None that I am aware of.

Q. Not even on sugar?—A. That is an open question. The drawback on sugar was fixed by experts a few years ago, and to the best of my belief it is a little excessive; but it is absolutely impossible to prove that it is so. The average rate was 2.05 cents. The drawback allowed is 2.82, less 1 per cent. Now, in arriving at that amount the question is, how much refined sugar can be got out of the raw sugar, and no two appraisers can agree upon it. It is impossible for them to do so.

By Mr. BECK:

Q. Is not 2.34 the highest duty you get on sugar?—A. No, sir; the highest duty is 2.50.

By Mr. ALDRICH:

Q. Is not the highest rate 2.40?—A. About that; yes, sir.

By Mr. BECK:

Q. We allow them at 2.84?—A. At 2.82, less 1 per cent.

By the CHAIRMAN:

Q. Mr. Hedden, you say that you think it is excessive, but that it is impossible to say that it is so?—A. Yes, sir.

Q. Suppose you were to reduce the drawback, would not they show you very soon that it was not enough?—A. They would go to the Sec-

retary of the Treasury and show that fact in five minutes; that is the way to do it.

By Mr. BECK:

Q. The average is 2.35 and the highest 2.40, instead of 2.84? I reckon that would be about as small as you could go.

Mr. BURT. The sugar drawback was established at a time when the proportion of Muscovado sugar was much larger than it is now; for the greatest part it runs up to 95 or 96 per cent. of actual saccharine strength. They are using a much better quality of sugar now than they did when the law was established.

Senator BECK. In other words, they secure more saccharine strength than formerly?

A. Yes, sir.

After some (informal) colloquy, Mr. Hedden, the collector, was invited to write out his views touching the subjects of inquiry contained in the printed list, before referred to, including any additional suggestions that he may see fit to offer, and send them to the subcommittee at Washington.

The subcommittee then proceeded to the office of the naval officer, Mr. Silas W. Burt, who, on arrival there, introduced his chief assistant, Mr. Joseph J. Couch, and stated to the committee that this gentleman would conduct them through his department and explain the operations and duties thereof.

In response to a question of the chairman, Mr. Burt stated that in his opinion the place where the valuation of goods should be made was where they are first placed on shipboard, including all costs to that point, except the matter of insurance.

Mr. COUCH proceeded to state: We understand the function of the naval officer to be that of an agent of the Government, directly representing the Treasury Department in the district where he is stationed; that he is appointed to act co-ordinately with the collector in all matters relating to the assessment of duties, and to keep independent records and accounts that shall hold the collector to his prompt and correct accounting to the Government for all duties collected and collectable; and that he is to see that the duties are levied upon all things that the law levies duties upon, or that are otherwise disposed of in accordance with provisions of the law. Now, in performing that function, the first important matter is that the naval officer be independently advised and inform himself of the things upon which duties, taxes, or fines are levied by the law. In practice the great bulk of the work, and that which will give the best view of it without following incidental details, is the ascertaining of what goods are imported. We start with the manifest of the vessel, which is the captain's sworn declaration of the contents of its cargo, described by marks, numbers, and descriptions of packages with the names of the consignees or purchasers.

By the CHAIRMAN:

Q. That he is bound to present?—A. That he is bound to present. This manifest is ordinarily presented first to the boarding officer, who is the representative of the surveyor. He is an inspector assigned as boarding officer. He boards the vessel, receives his manifest, puts his stamp on there (indicating the place on a sample of manifest which he held in his hand), to show that he has examined it. We are enabled to get possession of this manifest by virtue of the law which requires that all vessels upon entering should present their papers at the naval office as well as at the collector's office.

By Mr. ALDRICH :

Q. That is, the manifest must be presented in duplicate?—A. Yes, sir. One copy goes to the collector's office and the other to the naval office. This paper constitutes the vessel's sworn declaration of the contents of its cargo. That is received, properly noted, and is lodged with this division. At the same time that the boarding officer boards the vessel an inspector is put in charge, whose business it is to take charge of the vessel and suffer nothing to be landed except in accordance with permits or orders issued by the collector, countersigned by the naval officer. He is required to act upon those orders and make returns of all packages by the several descriptions, marks, and general character to the collector and naval officer—that is, he makes a duplicate return.

By Mr. MCPHERSON :

Q. Would this officer belong to your office or to the surveyor's office?—A. To the surveyor's office. Those returns are examined and compared in the surveyor's office with the permits that have been issued from the collector's office.

By Mr. BECK :

Q. And are the manifests compared to see whether they are the same also?—A. No, sir.

By Mr. MCPHERSON :

Q. There are three offices, the surveyor's office, the office of the naval officer, and that of the collector, which have something to do with that cargo?—A. Yes, sir; the surveyor's office has the practical possession of the goods on the vessel, but no possession of the papers, except such as are sent to that office by the collector, countersigned by the naval officer. Now, he makes his return.

By Mr. BECK :

Q. The surveyor?—A. The surveyor. He commences his return first with the baggage of the passengers. That is landed by a special permit under the general provisions of the law. That is noted under one general line. Then he commences with the permits as he receives them, and gives the date of the permit, the marks of the goods, their character and description, whatever they contain as stated in the permit, the parties to whom they are consigned, the date at which they are landed; and then, as you get farther down the list, you strike bonded goods.

Q. Does he make a separate note of his free goods?—A. Yes, sir; he notes the character of the permit. Here is a duty-paid permit [exhibiting]. Here is duty-paid entry [exhibiting]. In the margin of that permit, he will have certain parts designated by the collector to be sent to the public store. In his delivery he delivers to the merchant those that are not designated for the public store, and are noted here [indicating]. That column gives the delivery to the merchant, or the goods sent to the warehouse. This is the importer's [indicating.] Now, if that and this [indicating] taken together account for all that is permitted, that closes this record; but if, when they come to deliver, there is a shortage, if something on the permit is not found, then he notes that fact here in the margin [indicating].

Mr. BECK. Here is a case for example [referring to one of the documents in Mr. Couch's possession]?—A. Exactly. The sum of this and that and that [indicating in each case] taken together must account for

every package that has been permitted. Then when we receive that document we check it off with this [indicating].

The inspector also receives, at the time of discharging, a general order, signed by the collector and naval officer, to the effect that the articles stated therein shall be sent to a specified warehouse as "unclaimed." That is, they are unclaimed at the time he landed, so that when he gets through this report should account for everything he finds on that vessel, either permitted or unclaimed. That report is examined in the surveyor's office and our own copy comes to us. This copy is then taken and compared with the manifest of the vessel that he has discharged—compared package by package. If they exactly agree, that fact is then certified, and we then have an official record of the goods imported by this vessel. We have a sworn statement of the captain, verified by the officer of the surveyor's office, taken independently. When that is completed these papers are sent to the auditor's division, where they remain for one year.

By the CHAIRMAN:

Q. You mean the auditor's division of your office?—A. Yes, sir; I am giving you nothing but the procedure of the naval office. The law gives importers one year to make entry of their goods, so that the collector cannot take action upon them with reference to those unclaimed goods until the end of the year.

By Mr. McPHERSON:

Q. Does that apply to more than the unclaimed goods?—A. No, sir; the other goods, of course, are examined right here; but at the end of the year all the papers are brought together for the purpose of finding whether there is an entry or legal disposition of every package on that vessel. Now, what has been done with that vessel is done with all others.

By the CHAIRMAN:

Q. Who performs the actual duty of making up this report?—A. The inspector who discharges the vessel.

Q. He supervises that work in person?—A. Yes, sir.

Q. How long does that usually take on an ordinary vessel, an ordinary large steamer, for instance?—A. Such a vessel as that would probably take the inspector four days.

Q. He does not work at night in discharging the cargo?—A. Oh, yes; very frequently. In the process of discharging the vessel he has a set of books with him.

Q. Blotter?—A. Yes, sir.

By Mr. BECK:

Q. While all this is going on in your office, is the same proceeding going on in the collector's office?—A. The same so far as this work goes.

Q. It is a duplication and a guard?—A. Yes; independent work, and the record made by independent papers.

Q. His office keeps a record of all these things, and yours keeps an independent record of them all, so that a comparison can be made, and a test of the accuracy of the work is secured?—A. Yes; the first test is the clearance of the vessel itself; the vessel is held to an accounting for all packages that it claims to have on board, and to an explanation of any that it has on board that is not reported; so that when we have this explanation, if there be any differences between the two, we make

a notation of the difference, as in this report [exhibiting], where this article is noted as not being on the manifest. Here you see are goods on the manifest that are not on the return [exhibiting another paper]. Now those are identified and explained; sometimes it will be a discrepancy in the mark, so that this [indicating] will balance that [indicating]; Sometimes it is a mistake in copying from the manifest, for the manifest is made up from the bills of lading. The collector's ascertainment and our ascertainment are there brought together, and if we agree, then we know that we are starting, with reference to that cargo, on the same basis that the collector is, and we hold him accountable for those packages.

I know that another comparison is made when the collector makes a report of all the entries he has issued against those goods. We have made the corresponding examinations, and, if we agree with him, then that balances and closes the package account. We see that we have got the same entry that he has; but if there are packages that are not entered, then we call on him for the production of those packages; and when that is complied with, that explains and closes the package account entirely.

Apart from this, the merchant makes entry from his bills of lading, his entries, and value of packages; that is taken charge of in this part of the room [designating]. The merchant produces his bill of lading, and from that he makes up his entry. There is the bill of lading [indicating], the paper that fixes officially the things that are entitled to be entered. Anything that is not on that bill of lading is not entitled to entry. He takes that bill of lading and the invoice, and from his invoice he makes up the statement of the packages he desires to enter.

By Mr. ALDRICH:

Q. Is that made in duplicate?—A. Yes, sir; one goes to the collector's office and one comes here.

By Mr. BECK:

Q. That is the original invoice [indicating]?—A. Yes, sir.

Q. And here is the bill of lading [indicating]?—A. Yes, sir; he makes that in duplicate the same as the captain makes the manifest in duplicate, and also the inspector, who makes his return in duplicate. The examination is made between the bill of lading and the entry. Then the entry clerk in the collector's office takes the statement of the naval officer with reference to the quantity, &c., and the declaration of that invoice, and makes his estimate of duty. This account you see [indicating] is the importer's declaration of what he is bringing in and what he produces as the invoice value of it. The importer may, at the time of entry, add to the entry if the invoice is below the market, but he cannot reduce the invoice value. It is the duty of the entry clerk, on the collector's side, to make up the estimate according to these declarations as they are set forth. It is done first in the collector's office, and then a permit is made for it by the collector in blank, and this is filled in to correspond with its entry, and that permit is checked by the entry clerk on that side, showing that they have taken their action. Then it comes here and our clerk lays aside the collector's copy, makes his independently, and from our copy reaches his conclusion as to the estimates of the duties to be paid. When he has done that, then he compares his estimate with that of the collector. If those two estimates are found to agree, he checks it at that time.

By Mr. ALDRICH:

Q. He countersigns it?—A. No, he checks it at that time. It is countersigned only where the name is signed in full.

Q. But it is equivalent to countersigning?—A. It is equivalent.

By Mr. MCPHERSON:

Q. Now as to the collector?—A. The collector's paper, in the ordinary course of business, comes over.

Q. Then the naval office has the collector's papers before him when he examines the naval office papers?—A. He may have it, but it is contrary to our rules to use it. The clerks are not allowed to use the collector's bill at all. But it comes here because he must have that bill of lading. It is economy for the papers to all come over together, to save confusion in the business; but in our work that paper is examined no further until we get through with our work, then the two are compared together. If they are found to agree, he collects the amount of the collector's estimate of the duty.

By Mr. BECK:

Q. Does the same clerk that goes over the paper in your office to see what ought to be the dutiable goods, check, also, the collector's papers?—A. Yes, sir.

Mr. BECK. Ought not the estimate in the collector's office to be kept away from your clerk, and then his estimate and the collector's turned over to some other officer whose duty it shall be to look at both?—A. But this is not the end with us; it is only the beginning. This is the estimate of duty to start our accounts on.

Q. But if he did not have the collector's action before him and did his work independently, and the work of both were submitted to an independent officer, it would seem to be a greater guarantee of correct work?—A. The best answer to that is the practical fact that, in the practical work of the office, we do send back about 10 per cent. of the answers that come here for correction. If this is a consumption entry the papers are returned to the collector, and there the deputy collector then takes possession, examines the invoices, and designates the packages to be sent to the public store. This designation he makes on the permit, and if the entry has not been sworn to up to that time he sees that it is properly sworn to. Now, this one [indicating] has not been sworn to yet.

Q. They are all submitted to the importer, then?—A. Oh, yes.

By Mr. MCPHERSON:

Q. Do I understand that when he makes this entry he does not swear to it?—A. Not before the computation is made. Under the present regulations he may swear to the papers when he presents them, or when these computations are made. He has that option as the regulations are now. When that work is done, then the papers are filed in a desk, and whenever the importer desires to pay his duty, he calls for those papers, makes any examination he pleases, and if he is satisfied with the papers as the case stands, he brings them over to the cashier here [indicating] and they are there charged against the collector for so much duty. That is the first money charge we make against the collector on those goods. The cashier here retains our copy at the time that he makes that charge and that makes the basis for further accounting as we proceed.

The importer then takes the voucher to the cashier on the other side, who receives the money if he finds the naval officer's check and the

cashier's check agree on the paper, otherwise he is not permitted to receive it. At the close of the day the accounts are made up by the two officers, when all the transactions, the number of entries, the parties who pay the duty, the vessels by which their goods are imported, and the amount of money are all considered.

At the close of each day the accounts of the two officers are brought together, and if they balance, then they go on. If there is a disagreement between them then they ascertain the cause of the disagreement. If we have been notified by the collector that there is a paper which we have not reported, we look it up and perhaps find that we have not signed any permit for that paper, consequently it has not come back to us for signature, then the cashier will allow that and take it off. If, on the other hand, we find that we have signed a permit for it, then we say to the collector, "We have signed a permit for the paper and we want an accounting." And he has got to search for the discrepancy. That procedure balances the matter, step by step, every day.

Now, if it were a warehouse entry there is no money paid excepting the fee. We check that duty against the collector. We retain our copy and send it up stairs into the warehouse room, which I will have to explain when we get there. All importations must take one of two courses upon entry. They may be entered for consumption or entered for warehousing. If for warehousing, then there are a number of different dispositions which may be made of them.

By Mr. BECK:

Q. They may go to the merchant's store?—A. Yes, sir; it goes into a system of bookkeeping, which runs for three years.

Q. Suppose they disagree; suppose your checking clerk adds 10 per cent. to what the collector has done?—A. If our checking clerk disagrees, that is a notice that there is a disagreement or an error. His work is verified, and if the same result is reached again then the papers are put into an envelope and he notes on the back of it, like this [indicating], "It should have been in Austrian florins and it is in francs." They would send it over in that case, and call their attention to the item underscored, to the collector's office. That would direct the attention of the entry clerk on the other side to the place where the discrepancy was. Then that entry clerk is to go over his work and verify it. Now, if he still insists on the accuracy of his work, then the matter is referred right to the chief clerks of the two offices, and they make an examination and determine what the discrepancy was.

By Mr. MCPHERSON:

Q. They decide it absolutely?—A. For the purposes of entry. We are dealing all this time simply upon the declarations of the importer; not an official certification appears yet. Now you have got, clearly, all that the merchant enters here.

By Mr. ALDRICH:

Q. What is that [referring to a paper]?—A. They are permitted to enter their goods or split their invoices—a portion for entry and a portion for warehousing. That extract [the paper referred to by Mr. Aldrich] is certified by the clerks here, and goes through as an invoice. Where an invoice is split that way, and they come to liquidation the clerk goes directly back to the original and makes it up there.

By the CHAIRMAN:

Q. And sees that the two make up the total invoice?—A. Exactly.

The subcommittee then proceeded to the warehouse division under the lead of Mr. Couch, who then continued, as follows:

I explained to you down stairs that our entries were either for consumption or warehousing. The portion that is entered for warehousing is brought up here. The entries are sent up from below, and constitute the starting point in our accounts here. When these entries are received up here they are filed, and we wait until we receive the warehouse permit from the collector, designating the bond number. Those are all produced here after the bonds are made and properly executed.

By the CHAIRMAN:

Q. Bonds for the payment of duties?—A. The warehouse bonds. The goods are bonded. The collector takes possession of the goods in lieu of duties. Then the bond is properly given and executed by the collector, and that fact is certified upon the warehouse permit; and it is presented to this division, and the record of it is made here in what we call our permit book, in which they record the bond number, the general character and description of the goods, the number of packages, &c. The clerk then takes the entries that we have received from below. He compares them with that index book which he has made up from the permit book which he has received from the collector, and certifies and attaches the bond number to each entry. That bond number follows the entry from that time until it is finally closed, whether it be a week or three years.

By Mr. MCPHERSON:

Q. Three years is the limit of time which it is permitted to remain?—A. Yes, sir.

By Mr. BECK:

Q. Interest being paid after one year?—A. One; yes, sir; the owner is taxed for all the goods taken out.

Q. At the expiration of one year?—A. Yes, sir. This constitutes the debit side of our ledger account. These ledgers that you see here, these large books [indicating], are the books in which these accounts are kept. You take one of these entries and commence the accounting. Here is the bond number [indicating]; that number designates the number of the bond held by the collector for his goods and is taken from his report. This entry is taken from the date of the import; that number they are particular about, because a ten per cent. attaches. The name of the vessel and the place where it came are also recorded; then the papers are carried out, case by case, as you see here, which is not done in other import duties.

By Mr. ALDRICH:

Q. So that an invoice of goods may be withdrawn, package by package?—A. Yes, sir. Then we take the estimated duties, which is that in black figures [indicating], and that constitutes the initial charge against those goods. That is the debit side of our ledger. We charge the collector with that money to be collected. Now, whenever the importer makes a withdrawal, which is something in the form of this paper [indicating], it has the general appearance of this; whenever they make a withdrawal, that is credited on this side [indicating], with the duty that has been estimated against that package. The clerk takes this package, and its value and the rate, and computes the duty approximately for that package which is withdrawn and gives credit there [indicating]. He checks that paper and it goes through for payment, just as the import entry

goes through for payment below, only it goes to the warehouse cashier instead of the import cashier.

By Mr. BECK:

Q. Are all the examinations of valuation or undervaluation, appraisement and reappraisement gone through with and is the rate of duty fixed before the goods are entered for bonded warehouse, just as if they were going into consumption?—A. No, sir.

Q. How is that entry made?—A. Just as they are when entered for consumption. After those goods are entered below, the permit is sent to the discharging officer. The invoice is sent to the appraiser; the collector retains his copy of the entry, and the naval officer retains his copy. When that copy reaches the inspector, if there is any inspection to be made on the docks, the proper officers are notified. They make their inspection right there, and make their report to the collector. The packages that are designated to the public store, and the examination of those packages, are made on the invoice; he appraises the value of the goods and makes the report to the collector on the invoice, stating that he finds such and such quantity, of such and such value, in the technical forms that are prescribed. Those steps constitute the inspection, examination, and appraisement, by the respective Government officers, by actual inspection of the goods. Those papers are returned to the collector, when they are gathered in the collector's liquidating division, and then the liquidation and the determination of the legal duties are made.

Q. All that before they can get into the warehouse?—A. Oh, no; it may be thirty days in going through that process.

Q. But not before the withdrawal?—A. Not before the withdrawal.

By the CHAIRMAN:

Q. Is the rule to appraise them when they go in or as they come out?—A. As they go in; as they come into the port and as they go out of the vessel.

By Mr. BECK:

Q. What I want to get at is this: Are the same safeguards taken as to undervaluations, reappraisements and final adjustment of duties on goods going into those bonded warehouses, and with the same restrictions as is imposed upon the merchant who is going to put them in his own store?—A. The same process, in general.

Q. And made in advance?—A. There are certain points in which the Government would have an advantage in the warehouse goods, not in the other; and certain other points in which it is at a disadvantage.

Q. In what regard—in point of time?—A. The time is just the same.

Q. There is an invoice of the goods in the packages; how are they valued?—A. Those goods are treated just as the others, so far as the action of the inspector, the collector, and appraiser are concerned; that is, the collector designated certain of those packages to go to the public store for examination; that examination is there made, but they, being bonded goods, are not delivered to the merchant from the store; but after the examination is made, and the appraisement and the values fixed, those packages are transferred in charge of the deputy collector, who takes possession and puts them where other bonded goods are placed.

Q. They are appraised goods?—A. Appraised goods.

By the CHAIRMAN:

Q. The goods are entered for warehouse purposes?—A. Yes, sir.

Q. Now, before that warehouse operation is completed, these goods are appraised by the appraiser, and if the merchant finds fault with the appraisement they are reappraised by the general appraisers?—A. Yes, sir.

Q. And if there is litigation, the litigation goes on, the goods being in the warehouse; that is to say if there is an appeal to the Secretary of the Treasury, the goods are in the warehouse?—A. Yes, sir.

Q. So that when these goods are in the warehouse there is nothing to do at the end of the year but to withdraw them and pay the duties already actually established?—A. That is the case.

Q. Or, after a longer period, pay that duty with 10 per cent. added?—A. Yes, sir.

By Mr. ALDRICH:

Q. In other words, the process of appraisement goes on whether the goods go into consumption or go into the bonded warehouse?—A. Just the same nature; all this appraisement and fixing of duties is just the same.

By Mr. BECK:

Q. I can see the advantage of all these precautionary measures, but you said there were disadvantages; what are they?—A. I will give you the biggest one: the law provides that the protest and appeal may be made within ten days of liquidation. Under the construction which the Department put on a case in court—*Westray v. The United States*—the Department reached a conclusion that the court had decided that the payment of the duties constituted liquidation, so that they departed from what had been previously the rule, and decided that the protest might be made upon the withdrawal, and finally that a protest upon a final withdrawal, which might be three years, would be sufficient to keep that point open for reliquidation or readjustment for any that the Department might make. You see it left the barn-door open, and it has cost the Government not only thousands, but millions.

Q. If there is anything else material, name it to us?—A. Another point of difficulty in the warehouse business is in the form in which Congress has made the change in their duty laws; for instance, they introduce, generally, a provision that all goods remaining in the bonded warehouse shall be subject to no other duty if imported on or after a particular time. Generally that simple provision will upset, in this custom-house, from twelve to twenty thousand open bonded accounts, making all the previous estimates worthless, and we have to go over that entire work again; so there is one disadvantage in having goods in bond so far as the Government is concerned.

Q. That is only in case a change of duty is made by Congress? That is fair.—A. Another difficulty is in the form of making that change. It is made along a ragged line as to what goods are included and what excluded.

Q. That is administration.—A. Yes, but it is a pretty serious business. Take, for instance, this last lot of goods remaining in the bonded warehouse on which the duties have been paid—shall it be subject to duty? Then what do you do with goods on shipboard, and what do you do with goods in transit from one place to another? Now, if you make that change so that it will fix some definite point that we could attach right to the paper, "as all goods entered on or after that date shall be so-

and-so, and all goods entered for warehouse and have been withdrawn" that would cover the whole of that thing whether on board ship or not.

Q. We have all tried to make these tax-laws take effect sixty or ninety days after date, so as to give time for such contingencies as those of which you speak.—A. I am only speaking in the interests of practical administration. Some simple provision of that kind would be of great value. Goods entered in the warehouse, under the provision of the law may be withdrawn for export or they may be withdrawn for transportation from one district to another or for supplies to vessels. In the one case, that of export, we ascertain specifically the duties at the points whence the goods were exported and give the credit here [indicating] against this account, equal to the duties they would pay. The same, in reference to goods taken out for transport in bond. We then give the credit here and the goods are charged to the collector of the other district.

By the CHAIRMAN:

Q. Right here or at Washington?—A. We report to Washington what we have done and that we have sent to A, B, or C district. The collectors of those districts report to Washington, and if we have failed to report we get a call, to know what it means.

By Mr. BECK:

Q. That report is made from the collector's office?—A. Yes; but that has to be verified here. Every abstract that goes from the collector's office to Washington has to be done with the examination and certification of the naval officer.

By the CHAIRMAN:

Q. In other words, you have a book account covering all these accounts, just as the collector has?—A. Yes, sir.

Mr. BURT. We keep it a little more compactly than the collector does.

Mr. COUCH. You have seen from what I have said that these accounts are likely to be thrown into great confusion. We now have a system by which the proof of the duties chargeable upon them within thirty days is a perfect proof balance. That system has been started since July 1, 1881. We gather together in one statement the balance due on every warehouse bond and close it every month, and that goes to the Department in our general warehouse bond book. These books [indicating] all indicate the initiation of transactions. For instance, when a credit has been made to us, it means that a withdrawal has been initiated. If it is for consumption, we indicate it; if it is an export, it is indicated on the other side. But withdrawals may stand over on these books credited but not paid for weeks or even months.

By Mr. BECK:

Q. After they once get into the general warehouse we do not care to look into it in detail to that extent.—A. Very well.

The subcommittee then proceeded to another division under the lead of Mr. Couch, who, on arriving there, continued:

This is the liquidating room. This is the room where we sit in judgment upon the forms and law applicable to every entry of goods. After the goods have been entered, as we have shown you down stairs, and after the reports of the various examining officers are received by the collector and the collector has taken his action with reference to the rates and amounts of duties imposed by law, the papers are transmit-

ted to this room; and we then make our independent examination and our application of the law and the facts to the entry.

By the CHAIRMAN:

Q. With reference to the rates of duty, the quantity of the goods, &c.?—A. The quantity, value, rates of duty, classification, comparison of any discrepancies, reports, &c. In other words, we have a complete scrutiny of the law and the facts, of the officers, &c., and fix the total of the duty upon those facts; it is the final determination. All that I have given you before has been preparatory to this, and this also is a detail of administration.

By Mr. ALDRICH:

Q. This comes after the final appraisement of goods?—A. Yes, sir; we deal with the original reports:

By Mr. BECK:

Q. You deal with the original invoice?—A. We have the original; the collector has it first, and transmits the original papers to us.

By Mr. ALDRICH:

Q. You hold all the original papers?—A. We hold our copies of the original manifest and the original papers.

Q. Where do the original invoices go?—A. They go over to the collector. We use those triplicates almost entirely, and we use these for the purpose of ascertaining the facts where there may have been some discrepancy; we go from the triplicate to the original to ascertain what the fact is.

By the CHAIRMAN:

Q. Now, as to the classification; suppose the collector thinks that the goods should be classified under one clause, and you think they should be classified under another?—A. We can certify that fact to him in the first place.

Q. There being different rates in the classification, how are those differences rectified?—A. We simply give him our views; if he does not agree to them there may be a conference between the two officers, and if they can satisfy themselves—if one can enlighten the other, that is done, but if there is a final disagreement and difference between them, the case is referred to the Secretary of the Treasury.

Q. By the two officers?—A. Yes, sir.

Mr. BURT. The same as would be done between an importer and an officer, except that the naval officer has been regarded more as an importer than a public officer; but really it should be the officer appointed to co-operate with him in assessing the revenue, an officer also to keep an independent accounting of its proceedings in collection.

Mr. ROMERO, chief clerk of this division, was requested by Mr. Couch to explain the workings of the division to the subcommittee. He said:

Gentlemen, this is an invoice [exhibiting], the original, of which all the goods did not arrive on the first vessel. A portion came on that vessel, another portion on a subsequent vessel. Consequently all those goods were not entered on the first vessel, but the balance on the vessel which followed. In making this extract from this copy, they made several errors; the importer has, in the first place, made a wrong number of yards; he has put in here 889 when it should be 859. In our examination of this invoice, both by the liquidating clerk and the ap-

praiser, that has been treated and accepted as 889, and a portion of the error in the extension has been corrected to correspond. Finding the discrepancy, we look up the duplicates and we find the importer has made an error. The number of yards should be 859, which would make the invoice value correct.

Another source of error is where the price of a different line of goods is copied. Here is an extract showing an item of 2.45 francs. The extension is made with 2.25 francs. That paper is also sent to the appraiser to be corrected. We find on the triplicate that 2.25 is the correct figure. It is simply a mistake of the clerk in making that extract. The appraiser had made the extension with an addition of 20 centimes. Of course he had not possession of all the facts, and he advanced the goods on a false price.

Mr. ALDRICH. While at the appraiser's office recently I saw a case of this kind; there were two invoices, the first a *pro forma* invoice of crockery; the second, the original consular invoice. In the *pro forma* invoice certain articles were invoiced at, say, 32 francs each. In the consular invoice which followed, they were invoiced at 26 francs each. The total footing of those two invoices was the same. There had been an amount arbitrarily added or deducted for the purpose of making the total amounts agree, but the items in a great many cases were different; that fact had not been detected by the examiner, but I suppose would have been detected here in the final liquidation.

Mr. ROMERO. It ought to be.

By Mr. ALDRICH:

Q. Now, is that a common occurrence? The totals of the *pro forma* invoice and that of the subsequent invoice are made to correspond by forcing a balance; by adding or deducting certain charges in the items. Do you detect many instances of this kind?—A. I cannot say it is a common thing in that particular manner, but it is a very common thing to make a *pro forma* invoice and the next invoice agree. I remember an instance some years ago where a *pro forma* invoice was made out by a broker and I thought it was rather peculiar; so much so that I made up my mind to watch that thing all through until the bond was canceled. I did so. And when the consular invoice came in I produced them and showed them to the naval officer, with the copy we received, and it was plain that this one was an exact copy of the first.

By the CHAIRMAN:

Q. In other words the *pro forma* invoice had been sent back there to be copied?—A. Yes, and I would almost be willing to say it was in the same handwriting.

By Mr. ALDRICH:

Q. I happened to pick up the two papers of which I have spoken, and the error had not been detected by the examiner. I thought I would like to ask you whether it was a common occurrence.—A. No, sir.

By the CHAIRMAN:

Q. This division being the final liquidation, of course you accept the appraisement, whatever it is?—A. Well, we always question whether it has been properly arrived at.

Q. But if it has gone through you have no revisionary power over that appraisement?—A. No, sir. Though we have all that any one can have; that is, we return it to the collector if we find errors.

Mr. BURT. We review the return of the weigher and gauger, if there

is any discrepancy between the weigher's return and the invoice weight. Those things we examine thoroughly ; there might be errors there, very serious errors.

Mr. COUCH. That answer of Mr. Romero's, perhaps, would be a little too sweeping. The appraiser also performs other functions, such as reporting the descriptions of that sort which may determine the weights. If we should find on close examination that the appraiser's descriptive application did not tally with the appraisement itself, and had any reason to doubt the correctness of the appraisement, the entry would go back to him for reconsideration. Many go back that way.

By Mr. ALDRICH :

Q. How many do you send back for correction ?

Mr. COUCH. Quite a large percentage.

Mr. ROMERO. I suppose we send in the neighborhood of one hundred and fifty a month. Now, there is an invoice [exhibiting] which covers 100 barrels of herring.

Q. Where did they come from ; are they Scotch herring ?—A. They are Scotch herring ; they came from Aberdeen. The invoice states the weight at 118 pounds per barrel net. It is subject to a duty of one-half a cent a pound. The weigher, on weighing the goods, returns them as 240 pounds net, quite a difference. The weigher finds 240,000 pounds. That entry came to us or to the collector, and he returned it to the weigher and asked him if the weight was correct. I also sent this in. The invoice rate is 118 pounds net per barrel. It is returned to me with the indorsement: "I have investigated and find our return correct," signed by the weigher. Well, I am not going to accept that. I propose to place this in the hands of a special agent, and ask him to investigate, and report what he finds.

Mr. BURT. The presumption is that the man who owns those goods knows the weight. There could not be that amount of shrinkage.

Mr. ROMERO. I might state you another similar case. A large importing house in New York received several months since a very large consignment of steel-wire rods, the invoice weight of which was some 53,000 pounds. The weigher returned them as weighing about 30,000 pounds. The entry came to us with that difference in weight. I sent it back to the surveyor, asking for the reconsideration of the weight. I went over there a few days afterwards, and he told me that he thought he was correct ; he could not have made a mistake. I told him I thought it could not be very possible that 20,000 pounds of iron could be lost on a dock, and without some better evidence we would refuse to accept this weigher's return. They told me they would make inquiries at the house ; and a few days afterwards they told me they had done so, and had learned that a portion of the goods had been taken directly from the lighter, to be shipped from there. They thought it was rather a delicate question to ask them whether they had got the full weight or not ; they had made no claim for shortage. I thought if that was a valid bargain, and the goods had been delivered to the purchaser, we could not accept a less amount in the duty ; and as they could not reweigh the goods, and as we would not accept anything else, they liquidated at the full amount of the invoice.

Mr. BURT. The office used to accept all these weighers' returns as finally conclusive and never look any further. They were regarded as sacred.

Mr. ROMERO. We were politely told that we had no business to go behind that return.

Mr. BURT. But by insisting, from time to time, we finally established the new regulation.

Mr. BECK. But that is a matter of administration; that is very much in your own hands.

Mr. ROMERO. I will give you another case: A large importer of East Indian goods, three or four years ago, had a shipment from the London docks of 150 bags of pepper. The invoice weight of those goods was 13,500 pounds; the weigher's return was some 27,000 pounds. I made an examination of the bill of lading and saw that the freight was paid on 13,500 pounds. The invoice looked all straight, and I thought I would go and make an examination of the dock report. I found every bag of the 150 had been weighed. I found the total returned was correct. The return by the weigher was correct, each bag put down separately and footed up. He weighed ten bags at a time. I knew this house, and it seemed strange to me how it would occur in this particular instance, as they had never been short before. I thought I would hold that entry for a while. In a few days a clerk of that house came over, and I said: "Why, you made a terrible mistake in the weight of that pepper." He said, "I guess not." I showed him the report, and he said: "Fortunately, they are right up there in the warehouse, and we have not disturbed them at all." Two days after that he came in with a certified copy of a weigher's return, signed by Mr. Wenham, who was their weigher, with a report verifying the import-book. I took that copy down to the naval officer. The naval officer suggested that "that would be a good paper for Mr. Couch to take and make some inquiry about." An agent by the name of Bardwell (?) came over the following morning, and I was called before him and asked to state the case. I did so. He afterwards stated that he had sent for the man who weighed that shipment and asked him, "Did you weigh those goods?" "Yes, sir." "Did you weigh them all?" "Well, no; I did not weigh them all." "Did you weigh this amount?" "Yes." "Did you weigh the second?" "Yes." "Did you weigh the third one?" "I think I did not; I think we added them in." "What do you mean by that?" "I found they all ran the regular weight, and put them in at that rate." "Then you are sure that the weight is correct?" "Oh, yes, sir; I think that weight is correct." "Well, those goods have been weighed by another weigher, and he finds only 13,500 pounds." He seemed very much astonished, and finally said, "I guess I must have taken a wrong pound; I must have used the sixteen-pound weight instead of the thirty-two."

By Mr. MCPHERSON:

Q. The supposition would be that he did not weigh them at all, then?—A. Well, he acknowledged that he did not; and had that importer removed those goods and sold them throughout the country, he would have had no opportunity of making a requisition on the Government; that weigher's return would have had to stand.

By Mr. BECK:

Q. What is the remedy for such a thing as that?—A. There is no remedy; but there should be some part of the customs service for the rectification of such errors.

Q. What became of that weigher?—A. He was dismissed.

Mr. BECK. That was simply a matter of administration, and required prompt action in getting rid of such work as that. The law could not do it.

By Mr. MCPHERSON :

Q. Do these cases frequently happen?—A. Not so frequently now as in the olden times, because then there was no one to watch them. A return was considered a sacred paper, and no one had a right to question it outside the weigher's department.

I wish to say just one thing. Here is the only place where we can make an examination of these papers undisturbed.

Mr. Burt was requested to furnish the committee his views on the printed questions, and subsequently submitted the following communication :

PORT OF NEW YORK,
Naval Office, February 22, 1866.

MY DEAR MR. SENATOR: Before I had thoroughly considered the proposition to establish an appellate board of appraisers I was averse to it. I am now convinced that this was caused by a trace of that official over-conservatism that I am generally free from. The more I revolve the matter now, the more I am persuaded that it affords the only practicable relief from the difficulties in reappraisement under present tariff conditions.

I would advance the following points as cogent :

(1) That the original conditions which induced the employment of merchant appraisers no longer exist. Not only is appraisement not an arbitration or a compromise, but the class of merchants from whom such appraisers should be drawn is not now available for the purpose ; it forms too small a proportion of the entire mass to be available in view of the vast increase of business. The great proportion of consignees in the aggregate mass of importers is fatal to the utility of such a method of reappraisement.

(2) The collector should be relieved from all concern in appraisements, either in the selection of reappraisers or as an umpire when these disagree. At this port the collector has so much else upon his hands that he cannot attend to appraisement duties properly. This alone would suffice were there no other reasons for his relief.

I reiterate my profound conviction that there is no escape from undervaluations with our high rates and the existing and probable future commercial conditions. A heavy customs tax can be collected with uniformity and ease only by specific rates, and it is only upon the presumption that it is impracticable to generally substitute these for our present ad valorem rates that I have sketched the following method as the best adapted, I think, to the purpose in view.

Let there be established in the Treasury Department a board of, say, twelve officers, who should have final appellate jurisdiction as to appraisements of imported merchandise and of all questions of fact relative to the classification of such merchandise and charged with the equalization of valuations of merchandise throughout the whole customs service.

These officers should be appointed by the President with the advice and consent of the Senate, and should hold their offices during good behavior, removable only upon charges filed in the Treasury Department and publicly announced. They should receive a salary of, say, 6,000 per annum and the payment of actual traveling expenses when on public duty, away from the port of detail, as hereinafter provided.

The central office of the board should be at the port of New York, and the officers should be detailed from time to time by the Secretary of the Treasury, so that there be three officers at the port of New York, and one each at the ports of Boston, Philadelphia, Baltimore, New Orleans, Chicago, and San Francisco, and two at large for the districts east of the Rocky Mountains, and one at large for the districts west thereof, the residential ports of these officers at large to be fixed by the Secretary of the Treasury. That officer should change the details of the several officers at stated intervals, so that they would rotate from port to port.

In case an importer is dissatisfied with the original appraisement of any goods or with the classification of such goods as affected by the facts appertaining thereto, he should have the right to appeal to the appellate appraiser at the port or in the district where such goods are imported, and the decision of such appellate appraiser should be final and conclusive as to the value of the goods or as to the facts appertaining thereto. At the port of New York the three appellate appraisers should be organized as a board, whereof one of them, by designation of the Secretary of the Treasury, should be chairman, to whom the appeal should be made, and who should be empowered to refer it to either of his associates for decision or to the full board of these officers, as he should deem advisable, and the decision made by such officer or board of officers should be final and conclusive.

At the central office at New York should be received and filed general and special reports by United States consuls, and other officers, as to the market values and

prices current at all foreign markets, as well of raw materials as of manufactured articles; the prices of labor, rates of depreciated currencies, and copies of such foreign commercial journals as the Secretary of the Treasury may subscribe for. Samples of goods appraised from time to time should be collected, as also samples sent by consuls with prices current marked thereon. From the central office circular letters should be sent to all appraising officers, giving the appraised values of merchandise, &c., accompanied, when practicable, by samples of the goods.

The decisions of the appellate appraisers should govern all appraisements subsequently made until set aside by new decisions, and it should be competent for the Secretary of the Treasury to order a conclave of at least five of these officers to meet at New York, to consider and determine valuations without regard to appeals, and the values so determined should continue until set aside by new decisions. This would provide for advances in value throughout the country without regard to appeals by merchants.

I am aware that this scheme is crude and that the details I have given should be partly legislative and partly administrative. But what I have presented may be suggestive, though I believe you have given the subject some attention and may have perfected your ideas.

Apart from the crudity of my proposed plan, I perceive there are three objections to which it might seem open:

(1) That it is in its terms arbitrary—what in popular phrase is called “one-man power.” It may seem paradoxical, but it is nevertheless true, that tax laws to be efficient and uniform must be arbitrary, so as to secure a prompt and final decision. In this they are similar to our election laws, which have reached practical perfection in New York State by a summary decision.

(2) That the plan is expensive; but on the other hand the task is one that requires well-paid officials and an effective staff, and I should not think an annual outlay of \$150,000 to \$200,000 for salaries, clerk hire, traveling and other expenses, would be at all excessive in consideration of the results, economical and otherwise, to be attained.

(3) That the scheme is cumbrous, and requires the co-operative and uniform action of many officers. It must be remembered that the assessment of ad valorem duties is cumbrous, and demands that the fluctuating values in a thousand foreign markets shall be determined in a hundred ports, and with equal precision at New York and Evansville, Ind. To secure harmony and justice in the administration of such a complicated and burdensome method there must be a special machinery that, in the nature of things, is as complex as the fabric it is to produce. The fault is not in the plan, but in the nature of the work it is designed to accomplish.

Secretary Manning's recent communication to the House is a clear and strong presentation of some of the difficulties encountered in administering customs laws, and imposes upon Congress the responsibility for relief. I hope Mr. Hewitt's bill providing a new basis of dutiable values will be rapidly pushed, so as to prevent as little disturbance to business interests by the radical change in taxation caused by the recent Supreme Court decision.

Very truly, yours,

SILAS W. BURT,
Naval Officer.

Hon. NELSON W. ALDRICH,
United States Senate, Washington, D. C.

PORT OF NEW YORK,
Naval Office, March 13, 1886.

SIR: Seventh among the subjects of inquiry included in your memoranda of February 11 last, is the question, “Should damage allowances be discontinued?”

This query has been more or less actively agitated since the development fifteen years ago of great frauds perpetrated in such allowances. Damage on imported goods sustained during the voyage of importation has been allowed since the passage of the first collection statute of July 31, 1789, and is now substantially ascertained and certified under the provisions of the basic collection statute of March 2, 1799.

It has been frequently proposed that there should be a discontinuance of these allowances by the Government, leaving the importer to protect himself by an insurance of the amount of duties. I have looked favorably upon such a project, but desiring to obtain the best possible expert opinion, I submitted the question to Edward R. Anthony, esq., late vice-president of the Sun Insurance Company, and a member of the firm of Anthony & Chew, prominent “average adjusters.” Mr. Anthony has had over thirty years' experience in marine-insurance matters. I requested him to prepare a paper giving his views on the subject, a copy of which I inclose herewith.

Mr. Anthony's main objection to the insurance of duties is that it would add materially to the cost of importation, and would therefore be obnoxious to merchants. He proposes as an alternate plan to test the amount of damage by a public auction sale of an average lot of the damaged goods, and shows that this is in accordance with the established usage of underwriters. He has simply sketched the plan, leaving the elaboration of details to the future.

While I do not agree altogether with Mr. Anthony's positions, I recognize the fact of his much broader knowledge and experience, and I respectfully commend his paper to the consideration of your committee, for whose information I requested him to prepare it.

Very respectfully, yours,

SILAS W. BURT,
Naval Officer.

HON. WILLIAM B. ALLISON,
*Chairman Subcommittee on Undervaluations, &c.,
Committee on Finance, United States Senate, Washington, D. C.*

NEW YORK, *March*, 1886.

DEAR SIR: In accordance with your request that I should furnish you with my views on the question of the expediency of making some change in the present method of liquidating the duties on damaged goods, and especially as to what the effect would be if no allowances were made by the Department for damage on the voyage of importation.

I beg leave in reply to report as follows, viz, that if no allowances were made of duties on damaged goods, the importer, to protect himself against loss, would add the duty to his invoice cost, and apply to his underwriter to cover this additional value. I am asked, as an expert in marine insurance, having had long experience, both as an underwriter and adjuster of marine losses, what would be the effect of this? My reply is—

First. That the underwriter would claim there was no insurable interest in the amount of duties, because in case of a total loss the assured would have no duty to pay, which would be true. But suppose this could be arranged by agreement. It would add (to the extent of the premium on the duties) to the cost of every imported article subject to duty, and also increase the amount of revenue from imports to the extent of the return duty on damaged goods.

Second. The underwriters would not insure the loss of duty on goods, perishable of their own nature, such as green fruits, vegetables, &c. Under these circumstances the importers would unquestionably resist any such proposition as unjust.

If, on the other hand, the Treasury Department should insure the duties for account of the Government and pay the premium thereon, as an expense incurred in collecting the revenue, the same difficulties would be apparent.

Therefore my opinion is that the question of insurance of duties, either by the importer or the Government, is neither practicable nor just.

I beg leave to submit for the consideration of the committee of the United States Senate the following plan, viz:

That the damaged goods (or such a portion of them as may be agreed on by the Government appraisers) should be sold at public auction by an auctioneer appointed by the Government. The test of the amount of deterioration is the difference between the sound value of the article on the day of sale and the gross proceeds of the damaged goods at auction, and the percentage of loss, so found, is to be applied to the reduction of duty on the damaged portion.

The general regulations of 1884, article 590, states: "Auction or forced sales are not regarded as evidence of the existence or amount of damages;" but the law of both this country and England gives this method as the true test. This is the rule of practice where any dispute arises between the assured and his underwriter, and is the final resort of the assured in establishing his claim for damages under his policy.

I quote the following authorities:

1. Stevens and Benecke, p. 333. Sale by auction: "This mode of disposing of the damaged goods being adopted as the best and perhaps the only means of ascertaining their real value."

Idem, 313: "In the words of Lord Mansfield, the underwriter has nothing to do with the price, the market being only used as scales to weigh the extent of the damage." Lord Mansfield also said "And it seems to us as plain as any proposition in Euclid that this rule is the right measure."

All staple articles have a market price, which can be definitely ascertained on the day of sale.

On goods that have no quctable market value the sound value can be fixed by add-

ing the duty and freight, and a stated percentage on invoice cost to cover the landing charges and a reasonable profit, say 10 per cent, which is the percentage over invoice usually allowed by underwriters.

What the honest importer demands is, that there should be perfect equality in the settlement of the claims for reduction of duties on damaged goods. It is asserted under the present system that importers of goods susceptible to damage in different ports of entry obtain advantages by the different methods practiced, one over another, and the appeal to two merchants and a government appraiser does not appear to be considered as a satisfactory resort by either the importer or the Government. It appears to me evident that a sale at public auction, properly conducted by an auctioneer appointed by the Government, will effectually put an end to the evils that are so much complained of under the present system, the auction sale being open to the public, as well as to all the importers in the particular trade which is affected by the question of return duty. The competition among importers is such that they will take very good care that no advantage is gained by neglecting to attend the auction sales. In other words the result of the sale is the judgment of the whole trade as to the depreciation of the goods, the trade virtually acting as arbitrators.

Should the Department think favorably of this suggestion, I feel confident that I could organize a system that would be both simple and efficient.

I remain, very respectfully, your obedient servant,

EDWARD R. ANTHONY.

Hon. SILAS W. BURT,

Naval Officer Port of New York.

The committee took a recess of half an hour, and at 2.30 p. m. met again in the office of the naval officer, where the chief clerk of the customs, Mr. JOSEPH TRELOAR, was examined.

Being directed by the chairman to proceed with his statement, Mr. Treloar said:

The last provision of the seventeenth section of the act of August 30, 1842, was: "*Provided also*, That in all cases where the actual value to be appraised, estimated, and ascertained as hereinbefore stated, of any goods, wares, and merchandise imported into the United States and subject to any ad valorem duty, or whereon the duty is regulated by, or directed to be imposed or levied on, the value of the square yard, or other parcel or quantity thereof, shall exceed by 10 per centum or more, the invoice value"—it is now the entry value—"then in addition to the duty imposed by the law on the same, there shall be levied and collected on the same goods, wares, and merchandise 50 per centum of the duty imposed on the same when fairly invoiced."

The penalty is now 20 per cent. on the entered value. It should be 50, as formerly. The entry is regarded in the place of the invoice. By the eighth section of the act of July 30, 1846, this last proviso was amended to the extent of allowing the "owner, consignee, or agent of imports which have been actually purchased, on entry of the same, to make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the true market value of such imports." Subsequently, and I think it was by the act of 1857, that privilege was extended to all goods, so that now, whether they are entered by the importer, the consignee, or the agent, and whether they be purchased or consigned goods, he can add what he wishes to bring the goods up to a valuation where they would escape the penalty.

By Mr. BECK:

Q. Describe the difference between the entry and the invoice.—A. We will take an invoice of consigned goods. The consignor put down what he pleased as the value.

Q. Take the simplest case you can; for instance, the invoice of a man selling abroad, in Liverpool or London, to a house here, the house of A. T. Stewart, or anybody else, and give us the difference between that

invoice and the entry of which you speak.—A. The invoice price is the price actually paid.

Q. That is if it is an honest invoice.—A. I thank you for that expression.

Q. And the entry price is what?—A. If the importer himself deems that the cost price is not up to the market value he makes the entry value correspond to the market value.

Q. And the 10 per cent. bears upon that after he has put it up himself, to a valuation to suit himself?—A. If his valuation is still under 10 per cent. the penalty attaches—and we have had many cases where the importer has added to the alleged actual cost and, even with that addition, the appraiser still added 10 per cent. more to make it up. The importer's aim is to make the valuation high enough to escape the penalty on 10 per cent. undervaluation.

Q. I ask you the question again to make sure. I want to see the distinction that you make between the original invoice and the entry.—A. I am speaking as to consigned goods.

Q. Why does it not apply to goods purchased?—A. Because as to purchased goods the actual owner is present when they are in the United States, and he knows for himself what he paid; and no man knows whether what the consignee paid was up to the market value. He is at liberty to put down just what he pleases as the actual cost; and he has an agent here ready at all times, if I may be allowed so to express it, to see how the cat jumps in the United States appraiser's store. His agent advises him whether to advance his valuation or not, and the eighth, ninth, and tenth sections of the so-called anti-moiety act is an open door for frauds of that kind. You permit them to come in and make *pro forma* invoices for themselves, set down their own value, and by operation of an opinion of the Attorney-General, in such a case the penal laws do not attach. With all due respect to that authority, I think it does, or ought to. Through his agent here he has the opportunity of testing the judgment of the United States appraiser without involving himself in any consequences, because, though it is advanced 10 per cent or more, he is free from any penalties.

By the CHAIRMAN:

Q. In other words, in all cases of consignment you would make the *pro forma* invoice the guilty paper?—A. The *pro forma* invoice should be the guilty paper.

Q. And if there were an advance you would make the penalty 50 per cent?—A. For consigned goods.

Q. And you make a distinction between the consigned goods and purchased goods?—A. Yes, sir.

By Mr. BECK:

Q. It seems to be generally admitted that the bulk of the importations of foreign goods has passed out of the hands of American merchants, and is very largely conducted now by foreigners who are doing this business as consignees or agents of the foreign manufacturer. Has this been brought about, in your judgment, by the change of law, largely?—A. Largely so, I think. More particularly the so-called anti-moiety law.

By Mr. MILLER:

Q. Then if we were to return to the original system and make that the valuation upon which the penalty should attach, would not that be one step towards protecting home importation?—A. It would be one step.

Q. Would it not be the principal element?—A. Yes, with the imposition of the larger penalty.

By Mr. MCPHERSON :

Q. Mr. A., on the other side, consigns goods to Mr. B. here. Mr. B. would say at the time of entering the goods: "I am the purchaser of those goods." If he is a dishonest man he will try and evade the law, and how are you going to reach him?—A. There are other invoices of the same goods, by other houses, which would probably show higher prices if he should invoice his goods too low.

By Mr. MILLER :

Q. Other invoices could be obtained through other importers?—A. Yes, sir.

Q. These consignees have deprived him of that opportunity, because they will not sell to American purchasers abroad?—A. That is the difficulty.

Q. But suppose that no other goods of that character are sold to any other party here? Mr. A. there consigns them to Mr. B. here. He does not sell these goods abroad, neither does he consign them to anybody but one particular agent, who swears, "I am the purchaser of those goods, and I have paid so and so." There are no other goods here to compare them with, because they are the goods of a special manufacturer for a special purpose, being manufactured for the American market.—A. The act of 1883, section 7, provides that duty shall be ascertained by ascertaining the cost, together with all expenses incident to the shipment.

Q. Very well; then you have two sets of appraisers, with the examining board. That question is referred to the general appraiser on appeal from the merchants' appraiser?—A. I beg pardon; the merchants' appraiser and the general appraiser constitute the examining board for reappraisement, which can only take action on an appeal by the importer.

Q. Well, how in the world have you to reach them?—A. No way.

Q. So that the law, even with what you propose, may be defeated?—A. Almost any remedy may be defeated.

By Mr. MCPHERSON :

Q. If the power were conferred upon a board of appraisers, however it may be constituted, which would determine absolutely the value upon which duty should be laid without appeal, what might you expect of that?—A. I think that would be a very stringent law.

By the CHAIRMAN :

Q. Suppose you have a final board of appeal?—A. I think I would have it about as we have now. The present collector has decided in one case against the finding of both appraisers. I think that such a finding of the collector is illegal. I think that under the law the collector can in no sense be regarded as an appraiser. The law has not clothed him with that authority. The law has simply said, section 2930, "the collector shall decide between" the merchant appraiser and the general appraiser.

By Mr. MCPHERSON :

Q. As I understand, under Collector Robertson, the collector held, as a lawyer, that he had no right at all to decide for himself, but must accept the decision either of the general appraiser or the merchant appraiser.—A. I believe that to be the case.

Q. And I understand now, the rule under the present Secretary of the Treasury is that the collector has the right to throw aside either or accept neither, and decide for himself.—A. That is the regulation of the Secretary of the Treasury.

By Mr. BECK:

Q. But this gentleman has overruled, as he far as he can, that ruling of the Secretary of the Treasury?

Mr. TRELOAR. No; I would not say that; I have offered my objections.

Mr. BECK. Read that law.

Mr. TRELOAR (reading):

SECTION 2930. If the importer owner, agent, or consignee, of any merchandise shall be dissatisfied with the appraisement, and shall have complied with the foregoing requisitions, he may forthwith give notice to the collector, in writing, of such dissatisfaction; on the receipt of which the collector shall select one discreet and experienced merchant to be associated with one of the general appraisers, wherever practicable, or two discreet and experienced merchants, citizens of the United States, familiar with the character and value of the goods in question, to examine and appraise the same agreeably to the foregoing provisions, and if they shall disagree the collector shall decide between them; and the appraisement thus determined shall be final and be deemed to be the true value, and the duties shall be levied thereon accordingly.

I will say when the collector sets both appraisements aside he does not decide between them, but he does set them both aside and decides for himself as an appraiser.

By the CHAIRMAN:

Q. We need not go into a discussion of the construction of that statute. You think that is a good provision as it stands?—A. I do, sir, properly considered.

Q. And properly administered?—A. And properly administered.

Q. In other words, it depends largely, does it not, upon the intelligence and integrity of the merchant appraiser?—A. And the general appraiser; they sit as a board.

By Mr. MILLER:

Q. The general appraiser cannot be an expert upon all classes of goods?—A. No, sir.

Q. Who is liable for the correct appraisement?—A. The several experts of the appraiser's department. The appraiser has power to send for persons and papers.

By Mr. MCPHERSON:

Q. As between the collector and these appraisers, the collector must accept the one or the other?—A. That is it.

By the CHAIRMAN:

Q. But you think he has no right to form a separate decision of his own?—A. No, sir; because he never sees the goods.

Q. He must decide with one or the other?—A. With the merchant appraiser or the general appraiser.

By Mr. MCPHERSON:

Q. If there is a wide difference, he must take one or the other, then?—A. Yes, sir.

Q. May I ask you, right in this connection, because I think you want to give us all the information you can——

Mr. TRELOAR. I do.

Q. Could you not suggest a higher authority, in case of an appeal, than a merchant appraiser, vested with all power and responsibility, who, perhaps, in some cases might be an interested party?—A. I think they would very soon have a combination of interested parties and confusion worse confounded, if you were to rely simply on the merchant appraisers.

Q. I am not relying on the merchant appraiser at all. Supposing he were invested with full responsibility to fix the value upon the goods upon which duty should be collected; would you consider that a better solution of the question than by simply continuing the merchant appraiser they have now?—A. I think in a case where the importer makes an appeal, he is entitled to be represented.

Q. Well, we will suppose, for instance, we have a question in the cotton industry, suppose that there were one merchant appraiser and one appraiser selected on account of his competency and his knowledge of the whole range of industry, and that they would form a board in which you would have an expert paid by the Government upon a high salary who would have no interest whatever except to do justice to the merchant and to the Government?—A. I expect every one of your appraisers would contend that they are actuated by no other motive to-day.

By the CHAIRMAN:

Q. The assistant appraiser we assume, of course, is an honest man and appraises as he thinks proper and just. But the merchant thinks he has committed an error and therefore he applies for a re-appraisement, which is now committed to a general appraiser and a merchant appraiser. In this great port of New York, where there are a large number of these cases constantly occurring, would it, or would it not, be wise to have a board of re-appraisement consisting of men who are experts in various ways, who should take up the action of the assistant appraiser or the appraiser, and revise it; giving the merchant having an interest in the matter an opportunity of appearing before that board; and also permitting the appraiser who appraised the goods to appear, and then have this board make final decision?—A. That would be all very good if you could find such a board, the members of which are experts in all lines of goods.

Q. Suppose they were experts in the leading lines of goods?—A. As it is now you have an expert in every line, in that you select a merchant with special reference to the goods under consideration.

By Mr. ALDRICH:

Q. If he is selected from merchants in the same line of business can he be expected to be impartial in the appraisement?—A. There are many men in this city that I should be loth to believe were otherwise.

By Mr. BECK:

Q. I have great faith in this gentleman's opinion, but he is the first man I ever saw who holds that the party on trial should have the right to select the court.—A. He does not select the court.

By Mr. ALDRICH:

Q. What sort of a man does he select?—A. A man having a knowledge of the goods.

Q. He would be a man in the same business, and either a rival or friend of the party in interest, would he not?—A. I was going to remark a moment ago, Senator, that I do not know but that I would sub-

stitute for the word "merchant," the word "expert." Then you could summon a salesman.

Q. You do not quite answer my question, which was, that since in practice the collector has to take a man who is dealing in the goods in question, and familiar with their foreign values, is not that man necessarily interested one way or the other in the decision of that question?

Mr. MCPHERSON. Let me illustrate: I am interested in the selling of wools of Southern Russia, and Mr. Aldrich in the wools of Australia. If I can put a high value on the wools from Australia, it gives me a market for my goods from Russia. Suppose I am one of the principal merchants; it is certainly for my interest to impose the highest duty on Mr. Aldrich's goods that I can. I am the most interested party in New York in that case; I am the most interested person in this country in that case. Are you not calling as one of the court, and making him the decisive element in it, the very man whose interest is in defeating the object for which he is called?

By Mr. ALDRICH:

Q. And the man, perhaps, who next week will have goods of his own which he will want his friend to appraise?—A. Then you are treating merchants, as a rule, as devoid of uprightness.

Q. I am not; if they were all honest there would be no trouble and we should not be here.—A. They are not all receivers of consigned goods.

By Mr. MCPHERSON:

Q. But you have no experts in that kind of goods, you say?—A. None, in some classes of goods.

Q. Then do you not come down to the simple fact that the important thing is the selecting of the right kind of an expert?—A. As assisted by the appraiser.

Q. As a matter of fact, do you know of your own knowledge about these men?—A. I do not know.

By Mr. MILLER:

Q. It is an anomaly in Government to put men into a court to judge of things in which they may be interested. The Government in cases of all other kinds has its own officers, who have nothing else to do. If you were to come to a court to try a patent cause, or anything else, you would not have any one to sit upon the bench who is an expert. The court, whether it consists of one, or two, or three, would give their final decision, but their judgment is aided by experts called and examined. Might not this proposition be a safe one—to say that the merchant appraiser be dispensed with, and the Government represented at all times by three expert appraisers, who should always be sitting as a court; that the merchant should appear before them with all the testimony he might be inclined to present, and the court, without any merchant appraiser being upon the bench, be allowed to judge. Is not the merchant appraiser's interest, direct or indirect, in the question greater than the danger that there will be injustice from the judgments of men who are sworn Government officers, as a court, and having no interest whatever in the question?—A. Mr. Senator, I think that would be a great improvement. Would you make it the decision of the majority of the board?

Mr. MCPHERSON. Make the decision of the majority of the court final.

Mr. TRELOAR. Suppose you were to have three different opinions?

Mr. MCPHERSON. You might, then, leave the decision to the collector, requiring him to decide with one or the other, or to the Secretary of the Treasury, but is it not an anomaly in all Government transactions that one-half of the court shall be, not sworn Government officers, but interested parties? As the case is to-day merchant appraisers are, if not engaged in importing, engaged in dealing with that particular thing which they are to appraise. Mr. A. sits to-day as an appraiser for Mr. B., and Mr. B. sits next week or next year as an appraiser for Mr. A., and are not the chances in favor of themselves rather than in favor of the Government?

Mr. TRELOAR. I think that is so.

Q. Suppose, for instance, you leave all the machinery that you have now, and that this new board should approve the findings of the boards as they exist to-day. Continue, if you please, your general appraiser and your merchant appraiser, but in case of an appeal let it be directly to that superior board. What is the harm in creating an additional board that shall be a board of final appeal?—A. You would have any number of appeals—I am afraid we would have no end of appeals.

By the CHAIRMAN:

Q. I understand you, now, to express the opinion, after hearing these gentlemen, that if a final board of appeal should be selected, and paid a thoroughly competent salary for the work, with power to hear the merchant and his expert, and with power to call anybody else on their account, or to summon experts, their judgment should be final, except in the case you name, where each might have an opinion of his own; in which case you think an appeal to the collector, or the Secretary of the Treasury, would be proper?—A. I think the appeal should be to the collector.

Q. You think that would be an improvement upon the present system?—A. I think it would. I would like to add something which is, that to the same board should be referred all questions of fact as to the commercial character of merchandise.

By Mr. ALDRICH:

Q. As to their classification?—A. Not classification; under the tariff law that is provided for.

Q. Why not include classification under the tariff, too?—A. The collector classifies them.

Q. But why not let that, on appeal, go to the same board instead of the collector?—A. I would not be in favor of giving that board too much power.

By Mr. MILLER:

Q. You would give it the same power of appeal as the boards have now?—A. I should confine it to the commercial character of the merchandise. The questions would be very few as to duty and commercial classification under the tariff.

By Mr. BECK:

Q. The classification made by the people of New York, by local men here, you would have difficulty in making uniform over the United States?—A. That enables me to say, Senator, in response to the question of Senator Aldrich, that going to the Secretary of the Treasury with appeals on the rate of duty would enable the Secretary to insure uniformity throughout the United States.

By Mr. ALDRICH :

Q. My idea is to make the board one of equalization, and that they should see that the same rates and the same classifications are established at all ports, and that they are enforced by the proper officers throughout the United States—a board, three at least of whom should be in session here all the time.—A. Then you would compel experts to come here from San Francisco, for instance.

Mr. BECK. Supposing you had seven, with three sitting here so as to keep four out through the country.

Mr. CHAIRMAN. Mr. Treloar, here is my idea; we have now four general appraisers—the theory of that being that these four general appraisers will equalize the duties as between the ports of the country—one sits here, one in Boston, one in Philadelphia, and the other in Baltimore. As a matter of fact, as we understand it, they do not equalize the values, or if they do it is in a sort of perfunctory way. Now, it has been suggested that we enlarge that board from four to seven; and require that board to be in constant session here, three constituting a quorum, the other four distributed through the country, thus securing the same rates of duty, as nearly as may be, to be collected. Now, would that or would it not be an improvement upon the present system, where it is claimed—whether truthfully or not I do not know—that a certain rate of duty is imposed on an article here, and a different rate of duty is imposed on the same article in Boston, Philadelphia, or Baltimore. Would not such a provision have a tendency to equalize the rates of duty at the different ports upon the same article?

Mr. TRELOAR. Would you give them the power to fix the rate of duty?

The CHAIRMAN. No; to appraise or to fix the values.

Mr. TRELOAR. The Senators understand that the four general appraisers do not cover all the ports. Therefore the language in that section, 2930, that the collector shall appoint one merchant appraiser to be associated with one general appraiser—

The CHAIRMAN. We understand that perfectly.

Mr. ALDRICH. The regulations and the law provide that the United States shall be divided into four districts, with a general appraiser for each district; the theory being that the board of general appraisers should act as a board of equalization, and with this in view they are required to meet in New York four times a year; but they are not able to do that which the law contemplates. Now, what we propose is to make a board which shall become in fact, as well as nominally, a tribunal for the final determination of values.

Mr. TRELOAR. Would you give the board power to set aside the appraisement made in another port?

Mr. ALDRICH. I would give them this power, so that when they decided upon a valuation it would be authoritative and final.

Mr. MILLER. Let us suppose, Mr. Treloar, that we have abolished the merchant appraiser; that the law has entirely removed him at all the ports in the country, and that no such thing as a civilian, or a man not connected with the Government, shall be permitted to come in and appraise for the Government; that we have created a board which shall always be sitting in New York; that we have three general appraisers whose appraisement of valuation is to be absolute and final, except in case they disagree, and then the appeal is to the Secretary or to the collector, as the case may be; that their decision in relation to classes of goods should be certified to over their seal and signatures, and that this decision should be controlling to the collector, or the appraiser, or the

general appraiser, or whoever the officer may be, in all the other ports of the United States; would not that bring about a uniformity of valuation?

Mr. TRELOAR. I think not, Mr. Senator, because values are constantly fluctuating. You would then be fixing the whole value instead of the market value.

Q. How so? The valuation, as found by this board to-day, upon any particular article would be certified and sent to all the other collection districts of the United States, and that should remain as the fixed value of those goods until there has been another appeal tried before this board.

Mr. TRELOAR. Notwithstanding that the value has increased abroad, perhaps?

Mr. MILLER. That would undoubtedly at once correct itself in this port. The invoice would show the increase, and if there was an appeal that would bring about a new decision promptly.

Mr. TRELOAR. And if there was no appeal, it would be kept from the board, and consequently the other appraisers would not be advised.

The CHAIRMAN. If they remained the same here, should not the valuations remain the same elsewhere?

Mr. TRELOAR. Not necessarily.

Mr. MILLER. One of the objects of this sub-committee was to determine this fact: whether appraisements in New York are lower than in other ports. The Boston people complain, and the people of Philadelphia, Baltimore, and other ports complain, that the appraisements are lower here than elsewhere, and that merchants of New York benefit by it. Now, why should there be any difference of rate in Baltimore from that of New York? And if there has been a difference in the market value between an appraisement of last week and this, the report of that will come to the Government board just as quickly at New York from San Francisco as from anywhere else. If you are going to have one appraisement in New York, another in San Francisco, another in Boston, some one port benefits at the expense of the others. If it is lower in New York than it is elsewhere, New York, of course, gets the advantage of the others.

Mr. ALDRICH. It seems to us that absolute uniformity is more essential and more important than absolute accuracy of value.

Mr. TRELOAR. So it is.

Mr. MILLER. It would seem to be well to have the merchant appraisers sworn officers, like the judges of the Supreme Court of the United States, which decides other questions, and have the Government protected in that way. There should be some provision in the law, as you might suggest, by which any change in the market value of goods should at once be brought to the attention of the board, which would generally hold the appraisement in New York City; or it may be wise that the whole court might sit elsewhere besides New York. The chief board, it seems to me, in order to get uniformity of valuation, should have some central body somewhere to decide these questions, without leaving it to one man in Boston, another in Philadelphia, and another in New York, by which means we get no uniformity at all.

Mr. MCPHERSON. The goods arriving at the port of Boston and Baltimore are usually goods in transit, going to the Great West, to Chicago, Saint Louis, or Cincinnati. The goods going to Baltimore are placed in bond and go to those points, and practically neither Boston, Philadelphia, nor Baltimore are distributing points like New York. The complaint of New York merchants to day is this, that goods are paying less duty in Boston, Philadelphia, Baltimore, and San Francisco than they

are in New York, so you see that in any event you must have the ramifications of this system more extensive than you have yet contemplated. That is, you must have representatives at different points who are in immediate communication with this central board here in New York.

Mr. BECK. Going back to the point of inquiry in reference to the distinction between an invoice made to a person consigning goods and to a man who purchases his goods so as to put a penalty of 50 per cent. upon the one and not upon the other.

Mr. TRELOAR. The penalty should be upon both. In the one case, as to the consigned goods, I would regard the invoice of consigned goods as that upon which additional duty should attach for undervaluation; not allowing any addition for market value in the entry of such goods.

Q. You would have the penalty 50 per cent. on the consigned goods and nothing on the other?—A. Twenty per cent. on the other.

Q. A man has a right to consign goods—you do not propose to stop that?—A. We could not if we wanted to.

Q. Do you propose to stop consignments—I would like to get your views about that?—A. No, sir; I do not propose to stop consignments.

Q. Then do you not propose to allow a consignor to send upon the same terms as a purchaser; and if not, why not?—A. Because in the consigned goods, you give him an opportunity of fixing his own value. There is no market by which you can fix that value; that is the experience to-day.

Mr. BECK. The invoice in consigned goods you would regard as the point from which to fix the penalty?—A. Yes, sir.

Q. And you would make the penalty 50 per cent. against the consignor and 20 per cent. against the purchaser?—A. Yes, sir.

Q. Tell me why the same penalty should not be imposed against the purchaser that is imposed against the consignor?—A. In the case of purchased goods the appraiser will know the market value. In the case of consigned goods, the consignor takes from the appraiser the opportunity of knowing about the value of his goods.

Q. But, in any event, the equality of taxation, whether the shipment is to a consignee or to a purchaser, is what the United States ought to require, is it not?—an equality of penalties for equal wrongs? Now you discriminate in favor of a man who may make a purchase, and who, also, may make a fraudulent invoice, and charge him only 20 per cent.; whereas you charge the consignor a penalty of 50 per cent. for committing precisely the same offense?—A. In proportion to the opportunities to commit fraud on the revenue.

Q. But if the fact is the same and the fraud is the same—because there may be a fraudulent purchaser as well as a fraudulent consignor—why should not the penalty be the same?—A. You cannot make it the same, because in the one case it is one man and in the other case it is two men. In this case, one man sells and the other buys.

Mr. BECK. I merely wanted to test the value of your opinion, and I must say I do not regard it of very much value, in the way you state it.

Mr. MILLER. As I understood Mr. Treloar in his statement, it was this: The invoice made by the consignor was for goods for which there was no market value; he is the manufacturer; it is entirely within his knowledge, and within his own conscience, that he fixes the value which he puts into the invoice. No human being knows anything about it but himself; but the merchant goes into the open market and buys his goods. If he is a shrewd business man, he may buy 10 or 20 per cent. lower than some other merchant; nevertheless, though he buys below

the market (he has credit or cash, or some other requisite which enables him to do so), you would permit him to add to the actual invoice which he paid what he knew was necessary to make up the average market price where he bought it.

Mr. TRELOAR. Precisely.

Q. And you would make the penalty apply to the entry price and not to the invoice at which he bought?—A. Precisely.

Q. But the manufacturer makes his invoice at anything he pleases, and he may take advantage of that opportunity to commit fraud?—A. And he has the opportunity to make his invoice up to the market value, and may avoid the penalty.

Q. But if you take Senator Beck's proposition you attach the same penalty to the merchant, who, by his credit, or ingenuity, or ability, is enabled to buy lower than anybody else, and put him on the same footing with the consignor, who can put his valuation away down?—A. Precisely.

By Mr. BECK:

Q. A consignor may consign railroad-iron and pig-iron, may he not?—A. Yes.

Q. That has a very well established and fixed value, has it not?—A. I am not an appraiser, Senator Beck, and therefore I could not tell you; but, from my general knowledge, I should say it is not fixed.

Q. There are very many articles that a man can consign, the price of which is absolutely well known; and the purchaser may buy in the same market from which the consignor consigns the same kind of goods, may he not?—A. He may.

Q. And yet you would fix a penalty of 50 per cent. against the consignor and 20 per cent. against the purchaser on articles of well-established value, such as pig-iron and railroad-iron, and the best-established vendible goods in the world?—A. It is not such character of merchandise that is consigned, as a rule.

Q. I beg your pardon, but you are going to establish a law because some few things, which are especially manufactured for the American market, which will double the penalty of ninety-nine out of a hundred of the things which have established values, and whose values are well known in every branch of this Government, merely because he is a consignor and not a purchaser; and do you call that wise legislation?—A. I should regard anything as wise legislation that shuts the door to fraud against the Government.

Q. And wouldn't you shut it just as much against the purchaser as against the consignor?—A. You might reduce the measure of the penalty; but I would put it upon the invoice.

Q. Wouldn't you put it on both alike?

Mr. TRELOAR. Fifty per cent. do you mean?

Mr. BECK. That is all.

Mr. MCPHERSON. It would be unconstitutional legislation to do otherwise.

Mr. BECK. Of course it would. You cannot deny a man the right to consign his goods. [See letter of Mr. Treloar, below.]

By Mr. ALDRICH:

Q. What has been the effect of the 16th section of the anti-moiety act?—A. That is requiring that the Government shall prove intent to commit fraud; I believe that has operated to prevent any seizures of goods.

Q. You think it so operates as to make it impossible to prove fraud?—A. Almost impossible.

Q. Then the law, in that regard, should be changed?—A. Yes, sir.

Q. What has been the effect of the 10 per cent. limit for penalty on undervaluations; has it not resulted that the penalty has rarely been enforced, and that additions for value have been only such as to keep below the 10 per cent. limit?—A. I think there has been an effort made, and a strained effort, too, to bring it within that limit. I have heard of some cases where it has been nine and seven-tenths, and nine and fifteen-sixteenths, and so on. I think there was one case like that.

Q. Do you think that damage allowances should be abolished?—A. I think that provision should be abolished.

By the CHAIRMAN:

Q. Wholly?—A. Yes. Mr. Secretary Morrill so recommended to Congress in his annual report, I think. We had an experience here a year ago on fire crackers, where it was found from 15 to 20 per cent., and where on reappraisement it was reduced to nominal or nothing.

By Mr. BECK:

Q. If I understand you, you would hold that if a man ships a cargo of perfectly sound oranges on consignment and a storm arises resulting in delay, &c., and the oranges are all rotten on arrival here, we shall collect on them the full duty?—A. I mean to say that no damage shall be allowed on such fruit unless the damage amounts to 25 per cent. at least.

Q. But the man ships a cargo of perfectly sound goods, looked up and proved by special agents, and a storm arises at sea, by which contingency they are largely damaged; and you would put the duties upon the whole?—A. He may insure the duties.

Q. You think he ought to pay the duties?—A. I do.

Q. Although the thing is of no value?—A. A total loss would not be regarded as a damage.

Q. What would it be?—A. There would be no collection on it at all.

By Mr. MCPHERSON:

Q. Suppose the value of the oranges was exactly equal to the duty of the Government?—A. I cannot say that I exactly understand that.

The CHAIRMAN. Then suppose the duty is 40 per cent., and the damage 60 per cent.?

Mr. ALDRICH. It has been decided by the United States district court in this district that the Government has no right in cases of fraudulent entry to pursue an importer for the value of goods which have gone into consumption. Is this right?

Mr. TRELOAR. The law should be restored to meet cases where fraud is proven.

CUSTOM-HOUSE, COLLECTOR'S OFFICE,
New York City, February 13, 1886.

SIR: Referring to my statement made yesterday to your honorable committee, I beg that I may be understood as suggesting for your consideration, not so much that the additional (penal) duty shall be greater on consigned goods than on goods actually purchased, as to recommend that, whatever the rate of such additional (penal) duty, it attach for undervaluation in the *invoice of consigned goods*, not allowing any addition for market value in the entry of such goods.

If it be deemed wise that there shall be no allowance for damage, I submit that when the goods are so damaged as not to be worth the duties, that the importer may by law be permitted to abandon the goods to the Government.

Very respectfully,

JOSEPH TRELOAR,
Chief Clerk of the Customs.

Hon. WILLIAM B. ALLISON,
United States Senator, Chairman, &c.

A special committee of the Chamber of Commerce, consisting of E. H. Ammidown, dry-goods merchant; P. H. Leonard, crockery importer; L. G. Woodhouse, dry-goods dealer; William Buchanan, tobacco manufacturer; and F. B. Thurber, wholesale grocer, now appeared before the committee, and desired to express their views touching undervaluation, &c.

The CHAIRMAN. Mr. Ammidown, we received your communication in Washington, and instructed our clerk to answer you. I suppose he did so.

Mr. AMMIDOWN. Yes, sir.

The CHAIRMAN. Our visit here is rather of an experimental nature. We wanted to get into our heads a clear idea of the methods of doing business in the collector's office and in this office, as well as in the appraiser's store. We thought that, at this time, we would not have opportunity to go into any examination of merchants. If we go into such an examination at all, we will have to postpone it to some future occasion. Our object now, in this investigation, is to see what laws we should pass to help you with reference to the troubles that you are now experiencing, and we will be very glad to have any suggestions that you gentlemen may make in that line. We have been looking over a great multitude of papers and documents, from which we have gathered the impression that there are undervaluations; and so strongly has that impression been made upon us that we thought it unnecessary to take much detailed testimony in that direction. Of course, if you have anything fresh or important in that regard we would be glad to hear you at some other time, either in Washington or on some future visit of the committee here. We would be glad to have you look the matter up, and see what you think ought to be done, by way of legislation, to improve the present condition of things, and then let us have your views.

Mr. AMMIDOWN. Speaking for the committee, I would say that we have not prepared anything which we could give as our combined opinion, or anything that could be given as a representation of all our opinions. We have discussed the matter generally without coming to any conclusion among ourselves, so that any suggestion or any opinion that I may make need not necessarily be regarded as the opinion of all the committee.

It seems to me that the principal difficulty that every one has to meet in considering the question of undervaluation is the difficulty arising from a variation in the evidence given as to value. I do not suppose there is a single article coming in here that is presented to the officers of the customs service uniformly at the same rate, and from that point of view I reach the conclusion that, to avoid a multitude of difficulties, there should be some method of determining values here. If you could reach a method of that sort which would be practicable, you would overcome the chief difficulty with which we have to contend.

Q. Now, for illustration, I see that we have here a merchant appraiser associated with the general appraiser in the work of fixing a valuation upon goods; do you regard that as any protection?—A. Yes, certainly it is; but general appraisers do not all agree. And let them bring in there another man and there will be still further difference as to values. One man will put more valuation than another on the same thing. I have thought the better way would be to establish some board which would have the business of determining values; and, as I understand it, the law is adequate for that now. It will admit of its being

determined irrespective of invoices or statements from Europe, so that if you would organize a board to fix the values, irrespective of invoices and everything else, but fix it here by such information as could be obtainable here by correspondence with Europe or estimates of cost, you would overcome a multitude of difficulties which lead now to confusion; and you might throw away consular codes entirely, and simply accept here from the importer the bare statement of the quantity or the quality of the article.

By the CHAIRMAN:

Q. How would you make up that board?—A. It struck me that it might be done by enlarging the number of general appraisers.

Q. And having them constantly in session here?—A. Have them constantly in session here.

By Mr. MILLER:

Q. And dispense with the Board of Merchant Appraisers, selected for their great skill, and allow the merchant importers to try the whole case before that board, and bring proof as to what they paid for their goods?—A. Yes, sir.

Q. If they failed to agree of course you must have power to go either to the Secretary of the Treasury or the collector of the port?—A. I would go further than that—I would make the conclusion of this board final.

Q. You would either have to do that, or else you must have an appeal to the collector, or carry it to the Secretary of the Treasury?—A. I would have at least five members on the board, because the subject is immense.

By Mr. ALDRICH. We had thought of such a board, but believe that some of the members should be located in other parts of the country.—A. That might be well.

By the CHAIRMAN:

Q. Mr. Ammidown, would it not be convenient for your committee to go over this question with some care, and then come on to Washington some day, and have a hearing with us? Of course our time now is somewhat limited, as we go back to-morrow. This conversation is valuable, because it throws out new points. The very point upon which you speak is one which we have given considerable attention to. And there is also another point to which we wished to call your attention—one you may be able, now, to give us some light upon, briefly—and that is the question of damage allowances.—A. I think Mr. Thurber is better qualified to answer upon that question than myself. But I would like to call your attention to still one other point, which, I think, would help very much to prevent undervaluations, and that is the larger degree of publicity that can be given to the transactions of the custom-house, the better. I think if the transactions of the custom-house, or the entering of goods, were known more fully and were more easily accessible, that it would materially hinder attempts at fraud; and the suggestion I would make to reach that purpose, would be this: that the Treasury Department authorize the appointment of special agents, or rather appoint special agents upon the nomination of the leading trades' associations and manufacturers' associations. Now, there is the National Wool Manufacturers' Association, of Boston, and others. Have those special agents responsible to those associations which nominated them, and have their salary paid by those associations.

By Mr. BECK:

Q. To do what?—A. Report their discoveries. In that way, the character of the importations would be watched by those interested, and if there were frauds it would be known. Importations of certain lines of goods would be subject to the inspection of men familiar with the character of the goods; and parties would be prevented, by knowing that fact, from undertaking a great deal of the robbery that is now undertaken.

By Mr. ALDRICH:

Q. We have already discussed the proposition of a board of appraisers. Your general plan is almost identical with the one we have talked over among ourselves, including the feature of publicity. We have talked of having the board of appraisers publish a bulletin, stating the name of the importer, the character of merchandise, and the appraised value. This bulletin to be sent to all the ports of the United States, and to be open to the inspection of parties in interest. This would answer, it seems to me, just as well as the special agents you refer to; and I doubt very much whether you could induce Congress to confer on officers the authority you desire.

Mr. BECK. That would hardly do. It looks so absurd to me that I am amazed to hear it. I am amazed to hear that suggestion made by the Chamber of Commerce—that the United States Government should employ agents paid by the corporations whose interest it is to keep down competition, and make them our officials in their employ.

Mr. LEONARD. You will bear in mind that our committee has come to no general conclusion.

Mr. ALDRICH. I can see many objections to this course.

Mr. BECK [continuing]. Asking that the Government should employ agents in the pay of the men who desire to get some advantage of the Government. I beg pardon; I did not intend to say anything at this time.

Mr. ALDRICH. I have made the statement about the publication of a bulletin merely as a suggestion; not that I have any well defined plan perfected.

Mr. THURBER. It is very evident that we need some method of publicity; and where men who are trying to defraud the Government feel that they are watched by the public, it would necessarily tend to limit the amount of fraudulent work, and in some way that object should be reached.

The CHAIRMAN. We have considered that, Mr. Thurber, and we would be glad to have you gentlemen go over the matter and fix on some plan, and, at a later day, suggest something which you think would be wise and judicious and would accomplish the purpose.

Mr. LEONARD. Mr. Chairman, I was just going to say that, having given the matter some consideration, I can come to only one conclusion; that there is no change connected with the present law of appraising goods which will remedy the evil. I believe that we must adopt the specific system entirely, in order to do justice to the Government, and at the same time do justice to every citizen who desires to do right by the Government. There is no escape if that system is adopted, because it is then a question of weights alone—and we have the example of every continental Government, France, Germany, Austria, and Italy—they weigh everything, even to the single cup and saucer that enters their respective countries.

By the CHAIRMAN :

Q. And collect duties by weight—specific duties?—A. Specific duties—they weigh everything—they weigh feathers by the same principle.

Mr. BECK. We have had some experience in that way—we tried Bessemer steel; we made a specific duty of \$28 a ton, which was about 45 per cent. of the value of steel rails. Different patents on the steel process so far reduced the price of the article that the specific duty, which was 45 per cent. when it commenced, became 120 per cent. and practically closed importations. Do you think it is a good thing to keep a duty in such a shape that improvements in manufacture at home and abroad would close our markets against the importations?—A. I may say that I omitted to state that my knowledge is confined solely to importations of pottery ware.

Q. Do you not think that the people of the United States are interested in the benefits that arise from the improvements in machinery, and the cheapening of things instead of keeping the rate of duty up until it reaches 120 per cent. from a starting point of 45 per cent.?—A. I am aware, sir, that there is no system that can be perfect; but I see clearly that none can be more imperfect than the ad valorem system.

Mr. ALDRICH. Mr. Leonard, I think we do not care to hear further discussion of that point—that is a matter outside of the line of our inquiry.

Mr. MCPHERSON. Permit me to ask Mr. Leonard one question: We will adopt, if you please, the plan of France, which includes the specific duty, as I understand you to say. We will levy a specific duty of 10, or 20, or whatever per cent. you please. Now, there is a grade of crockery and glassware which is cheap and largely used in the country, and another grade, which is very fine, requiring a great deal of labor and expense in its construction. Now, the specific duty increases the cost of the poorer product, which the poorer people can buy, and offers no particular protection to the manufacturer of the other and better grade, which we wish, of course, to improve upon in this country. In that way we simply increase the cost of the poorer grades and decrease the cost of the better grades, offering no inducements for improvements in the manufacture at home.

Mr. LEONARD. That is the effect of the specific system, that must be acknowledged. On the other hand, we do know that the system adopted for the last forty years has produced one thing; it has produced an almost universal system of undervaluing to the detriment of all systems of manufacturing. The rise of the duty from when it was only 45 per cent. has produced a rage for smuggling and for fraud. Now, of course, the cheaper goods will pay a higher duty, because the various grades cannot be lengthened out so that the specific duty will cover every grade.

Mr. MCPHERSON. The evils produced by undervaluations are far less than the evil would be under that system.

The CHAIRMAN. As I understand Mr. Leonard, he wishes to say to us that anything we may do in that direction will help to correct undervaluations. I think, Mr. Leonard, we need not go any further in reference to that, at present; but I would like to hear Mr. Thurber on the question of damage allowances.

Mr. BECK. What is your line of business, Mr. Thurber?

Mr. THURBER. I deal in nearly everything in food products, and those articles which are most largely undervalued are fruits and nuts, which are large items in our business. Claims are put in for damage

upon those articles, and also upon others, which have very seriously interfered with our ability to compete, so much so that my partner said a year or more ago to me, "There is something that must be done about this thing, or we have got to go out of the business, because they are underselling us, right and left."

I went to Washington and had a talk with President Arthur, and there were efforts made to brace up that Department and stop some of those leaks. I think those efforts had a good effect; but they did not stop them effectually, and the most efficient work that has been done in that way has been through the investigations of the special agents, Mr. Tingle and others, who were on here some months and did rip up the subject very thoroughly and for the time being, to some extent, corrected the evil, as you will find in their reports.

The CHAIRMAN. We have read it all, Mr. Thurber.

Mr. THURBER. Well, as to the remedy; my own opinion is that publicity would do a very great deal towards remedying that thing. If you publish reports such as has been suggested here, so as to be sufficiently accessible, it would be a valuable step; but I doubt if a single bulletin at the appraiser's office would be enough; there ought to be a sufficient number of issues to make a copy available for every importer's clerk.

Mr. ALDRICH. That is what I had in mind in the suggestions made.

Mr. THURBER. Allow them to buy those statistics, so that they can take them to their respective places of business and look them over carefully. A merchant in our line of business knows pretty well what particular lines of goods sell for, especially when they are sold in a large way. They know whether prices are for sound goods or for damaged goods; it would operate to limit the abuse in that direction.

By Mr. BECK:

Q. You have reference to goods sold on a large scale?—A. Yes, sir.

Q. Of course the street vender would not be affected by it in a large way?—A. The larger the quantity in which goods are moved, the easier it is to keep track of them.

By the CHAIRMAN:

Q. Do you insure your goods?—A. Yes, sir.

Q. What is the character of your insurance; is it based on the value of the goods at the place of purchase?—A. Usually, and 10 per cent. It has been my idea that it might be necessary to do away with all damage allowances entirely.

Q. Do you adhere to that view now?—A. If we could not get at it in any other way, I would cut the dog's tail off behind his ears. There was another plan which has been suggested, and that was, that there should be a specific damage allowance placed upon the averages that have ruled in the past, and that no allowance should be made, except in accordance with averages that had been found in the past. I am free to say to you that that would work somewhat against the Government, as I believe those averages have been more liberal than they should have been. It would be a very liberal allowance to importers.

Q. Suppose they were to cut off all damage allowances, how would the merchant protect himself?—A. By insurance.

Q. How by insurance?—A. With a 10 per cent. based upon the cost, and such other agreed per cent. as would cover the amount of the duty.

Q. You think the underwriters would insure?—A. I think so, sir. I think Mr. Jackson S. Schultz, a thoroughly honorable and upright man, whom every man respects, could tell you more about that. I should

like to have your committee have the benefit of Mr. Schultz's views upon that specific point.

Mr. ALDRICH. He has made some statements of which the committee have the benefit already; still I think it would be very well to have his testimony.

Mr. LEONARD. One of the difficulties in regard to general appraisers is that for several years past they have been lawyers of very limited experience, gentlemen who have been familiar with merchandise only by the amount of the cloth they wear, or the boots they wear. In the present case one of the chief difficulties with the general appraiser, and the troubles that have arisen in his department, are solely from that fact. The question of his honesty has been raised, but I think that really should be put aside. Now, we have had Agent Hinds or Agent Briggs, of Boston; these agents should be entrusted, and these only, in the post that is second only to that of the Secretary of the Treasury, in my opinion.

By the CHAIRMAN:

Q. You mean to say, I take it, that a mere lawyer, or any man having a single profession or duty, is not fitted for general appraiser?—A. That is what I mean.

Q. And that general appraisers should be selected from men who have been trained somewhere in appraising goods?—A. Yes, sir.

By Mr. MILLER:

Q. Would you not have the advantage of the Government in that case? The merchant appraiser is an expert, and must naturally control the general appraiser because he does not understand his business.—A. That does not follow, as I know very well, for I had a case last week in which I was the merchant appraiser, and I found I could not control him at all.

By Mr. BECK:

Q. Of what was it that you were appraiser?—A. Porcelain.

Q. And that is your own class of goods?—A. Yes.

Q. You are a dealer in that class of goods, yourself?—A. Yes, sir.

Q. And you are acting now as a merchant appraiser for somebody else, dealing in the same line?—A. Not in the same line exactly.

Q. You were acting for somebody else?—A. Acting by appointment of the United States to appraise goods for valuation.

Q. And so was the general appraiser appointed to appraise goods at their value, was he not?—A. Yes, sir.

Q. And you were acting in relation to goods imported by somebody in the same or in a similar line of goods to your own?—A. Precisely.

Q. And perhaps next week an invoice may come to you in which that same person may be selected to act for you?—A. Precisely.

Q. Do you think that is a good kind of a court?—A. Yes, sir.

Q. Do you think that is a fair way to get justice between the United States and the man when one dealer in porcelain sits as a merchant appraiser for another, and next week the other man is selected to act for him. I am not speaking as to you two men; but is that a good system?—A. I can see no other system equal to it, provided the general appraiser is a man of experience.

Q. But you seem to have tried to overrule him the other day?—A. I did.

Q. And you did not succeed?—A. I used the following argument: "I have been sent here by the United States Government to aid you as an

expert in these goods, to aid you as the Government's representative in determining the true value, and you reject my evidence," and he did.

By Mr. ALDRICH:

Q. Was your valuation higher or lower?—A. He sustained the invoice, where I was contending to sustain the 10 per cent. In other words, the merchant's added valuation was taken off. I called the matter to that general appraiser's attention but could not get him to see it. I produced a corresponding invoice from the same importer, and said at last: "Do you accept that testimony?" and he said, "No." I found out afterwards that he had been pledged by agreement with other importers to that effect, and that he could not go back on that understanding.

By Mr. BECK:

Q. Is there not some danger of a general arrangement between you gentlemen that you will stand upon some certain system of valuation?—A. Unfortunately, it is true. We have in our business a ring, and that applies too generally in every department of importing goods.

Q. Let me ask you this question. I do not want to cross-examine you; but let me ask you: If we were to do away with the general appraiser and select seven men, such as Mr. Heyl or Mr. McMullen, and pay them, say, \$4,000 or \$5,000 a year—

Mr. LEONARD. Make it \$10,000.

Mr. BECK. Well, you have got to do reasonable things. The United States Government is not given to great salaries. We will give you seven good men in the board, three of whom shall constitute a quorum. First, you will have Mr. Heyl, with the Boston man and a Philadelphia man, and after he shall sit here six months a Baltimore man will take his place, and the other four shall be gathering information during the whole time in various parts of the country. Do you think uniformity would be likely to be gained better in that way than it would from having one man here with a merchant appraiser, and that man a mere lawyer?—A. Yes, sir.

By Mr. ALDRICH:

Q. Mr. Woodhouse, what is your business?—A. Resident partner here of the dry goods house of Marshall, Field & Co., of Chicago.

Q. Are you importers?—A. Not so particularly, as that business of undervaluations has become so well established as to have driven us out of the business. We cannot import a dollar's worth except a little in novelties. The goods are either bought in Chicago, or here, or of a Paris house, the agents of these manufacturers. We buy in dollars and cents, and so much per yard. We cannot import the goods; they will not sell them to us in foreign currency.

By the CHAIRMAN:

Q. Are you speaking of silk goods?—A. Yes, sir.

Q. Will they sell you goods there subject to duty?—A. They sell us, duty paid in dollars and cents; and I want to say further in connection with this subject that it happens very often that in buying these goods, worth \$1, \$1.75, or possibly \$2, I can shade them a quarter of a dollar; that depends on how we get them through the custom-house.

Now, on this subject of merchant appraisers, I have been down there very frequently. What do I see there, in reference to value? I know, if it is silk, just who I am going to meet there. If it is kid gloves, I can tell before I go there as to the expert; they are without exception banded together as a ring, as a combination to stand by each other.

They will all of them come in and look at these goods and say these are poor goods, seconds or thirds; and in most cases when they are handed the slip of paper to fill out, they are also handed a list of prices at which the goods were invoiced from which to fix up their return; and sometimes those appraisers will not vary more than one or two centimes.

By Mr. BECK:

Q. Professional jurors?—A. Yes, sir.

By Mr. ALDRICH:

Q. How long has this been going on?—A. Ever since the repeal of the anti-moiety act in 1874. Not only that, here is the difficulty: I cannot import those goods from any of the manufacturing centers; consequently we cannot give the foreign market value of this merchandise. On the other hand, these gentlemen, who are agents of these foreign houses, will not give them. One reason they will not, is, they are not going to furnish evidence to convict themselves. Mr. A. is to-day an expert on Mr. B's case. Next week Mr. B. is an expert and a merchant appraiser on Mr. A's case. Well, you can't beat that sort of a game.

Mr. BECK. No, you cannot; nobody can. Let me ask you a question right here, if you please. We have talked over that matter of cost; we have been reading on the subject for three weeks; in fact, we have not been doing much else but looking up these things. Is there anything we can do to help strengthen a case that can be made up here before the goods are allowed to start from Lyons? They refuse to give you a market price; have we not the power somewhere or in some way, either through our consular agents or in some other way, to refuse to allow the goods to come to this country, unless we can have some chance to prosecute if they are proved to be fraudulent? Haven't you some way to check these men who go around certifying for each other? Is there not some way to catch or break up this ring?

A. I do not know how it could be remedied at the place of shipment. There are very many good consular agents abroad, I believe, and the Government has rendered a great service by sending Mr. Tichenor and having the officers aid him in his services.

Mr. BECK. It seems to me if there is no way of getting at the thing there, we are pretty much at their mercy.

By the CHAIRMAN:

Q. What would you do, Mr. Woodhouse?—A. My only remedy is the specific duty.

Q. On silk?—A. Yes, sir; I would put the duty on that, on the average value of silk goods. There are goods which are worth a dollar a yard and other silk worth five dollars.

By Mr. BECK:

Q. Suppose you were a member of Congress, and should advocate putting 100 per cent. on the silk that the average people wear and 5 per cent. on the silk used by the wealthy people, you would not be apt to come back to Congress.—A. It would bring in a higher class of merchandise. When you come to speak about the duty on low goods, it would bear heavily upon them; but then in your common cotton goods, that I happen to have in my mind now, where the rate is $5\frac{1}{2}$ cents a square yard, yet those goods are sold here at 4 cents. If the duty is too high those goods would be made in our own country.

By the CHAIRMAN:

Q. If we put this 100 per cent upon the cheap goods, and only 20 per

cent. on the higher, the cheap goods would be made here?—A. Yes, sir.

Mr. BECK. That would form rings at home.

Mr. WOODHOUSE. Let me say a word on the subject there. I was waited on the other afternoon, just before I came down to the store, by a committee on the subject of tariff reform. They had, all at once, become converted to the subject of specific duties. I looked over the names of the body which had sent the committee and there were a lot of these unpronounceables, about a dozen of them, that had never in their lives brought in a straight, square invoice of merchandise. They said: "Now is the time for specific duties." Much as I am in favor of specific duties, I said to myself, I think I will not train in that company. The records of the Treasury Department show these men, hundreds and hundreds of them, short in their valuation, putting up the advance and getting off without penalty.

By the CHAIRMAN:

What do they want specific duties for?—A. I do not know.

Mr. THURBER. There certainly has been a great improvement in the quality of wines imported.

By the CHAIRMAN:

Q. Do you think that is true, Mr. Thurber?—A. Yes, sir.

The CHAIRMAN. I have been told that that was the case.

Mr. THURBER. When this specific duty was put on we had a much poorer quality of champagne imported. It at once began to improve the quality of that which was imported, and you can ask any one of the merchants conversant with the fact, and he will tell you that the average of wines has been improved thereby. In that time there has been also a large development of wine production in the United States. And it is now progressing very rapidly. I believe in a specific duty so far as it is applicable. I should advise the extension of the principle, so far as progress can be made in that direction. I think it is a very important thing to do, and publicity is also a very great thing; with those two things, we should have much less to complain of than now.

By Mr. ALDRICH:

Q. Mr. Woodhouse, are there any American houses importing goods in your line?—A. Very few; such houses as Arnold, Constable & Co., of this city, and a few others.

The CHAIRMAN. Now, gentlemen, you see what we desire. It is to remedy these evils, so far as we can, by legislation. If you will go over this matter, and come to some agreement as to what ought to be done, and then come over to Washington and present your case to us, it would be very agreeable to us to hear you. We will give you a couple of hours almost any day.

Mr. BECK. I wonder if Mr. Buchanan, or some of these gentlemen could not tell us something about drawbacks. We think we are paying too much in drawback.

Mr. MILLER. Let them consider that subject, and gives us their conclusions when they come over to Washington.

The Committee of the Chamber of Commerce then retired, and subsequently submitted to the committee the following statement:

Hon. WILLIAM B. ALLISON,

Chairman of Subcommittee of the United States Senate on Undervaluations, &c.:

SIR: In accordance with the suggestions of your committee, the committee of the New York Chamber of Commerce, appointed to confer with your committee, begs leave to submit the following statement:

The subject of undervaluations and reform of the revenue laws has been previously considered by the special committee of this chamber on revenue reform in a preliminary report presented to the chamber May 1, 1884, and in a subsequent report, January 8, 1885, copies of which are herewith transmitted to you.

While it has been thought proper to call your attention to these reports, it will appear that this committee does not concur in all the views therein expressed.

From the nature of the case it is not possible to determine the extent of frauds upon the customs revenue. There are reasons for believing that frauds prevail to such an extent as to diminish considerably the revenue, derange foreign commerce, and impair the effect of the tariff.

Proof of this may be found in the fact that importers of acknowledged character have been wholly or partially driven from their business by inability to import goods as cheaply as they could buy them in the United States. This proof is supplemented by the practice of many foreign merchants and manufacturers of proposing to furnish to their customers two sets of invoices, one true and the other false, for the American custom-house. The experience of the customs service, and the extent of recoveries on account of revenue frauds, especially under the old law, justify the inference drawn from these facts. It also appears from the records of the Treasury Department that such frauds are not the special outcome of high rates of duty, and that they abounded even under the low tariff of 1846. And it may fairly be assumed that for every fraud discovered many more pass undetected, or the practice would not be continued.

For the purpose of hindering and preventing frauds, to secure greater simplicity in the revenue laws, and to promote efficiency and uniformity in their execution, the following recommendations are unanimously submitted:

(1) That wherever practicable, duties be specific; and it is believed that their application may be largely extended.

(2) That *pro forma* invoices be disallowed, or, if permitted, that they be treated in all respects like regular invoices.

(3) That all damage allowances be discontinued.

(4) That section 7 of act of March 2, 1883, be amended in such way as to levy duties upon all costs incurred in dyeing, finishing, preparing, putting up, and packing, except upon the necessary outside crates, casks, boxes, sacks, or other outside coverings necessary for the safe and convenient transportation of the merchandise.

(5) That the extent of drawbacks be limited, so far as practicable, by placing upon the free list all raw materials of kinds not naturally or extensively produced in the United States.

(6) That duties be paid by a certified check upon any national bank.

(7) That the number of general appraisers be increased to not less than twelve, selected by preference from those officials who have proved their capacity and acquired experience in the customs service, and that they be transferred, from time to time, from one district to another with a view to secure greater uniformity and intelligence in the execution of the law.

(8) That two general appraisers and one merchant appraiser, the latter to be designated by the collector of the port with reference to his integrity and special ability, shall in each case constitute the appellate board, who shall hear the evidence of the importers, appraisers, examiners, and witnesses or experts duly summoned separately and apart, record the same, and promptly render their decision, the decision of a majority of such board being final and conclusive.

(9) That "additions to make value" on consignment invoices be prohibited.

(10) That the pay of appraisers and examiners be increased generally to correspond with the pay for similar services in unofficial business, and to enable the Government to control the service of men of experience and competent for the duties required of them.

Very respectfully,

EDWARD H. AMMIDOWN,
Chairman.

L. G. WOODHOUSE.

F. B. THURBER.

P. H. LEONARD.

WM. BUCHANAN.

NEW YORK, April 5, 1886.

After some time spent in conference, the committee adjourned to meet at the office of the appraiser of the port at 10.30 a. m. to-morrow, the 13th.

NEW YORK CITY, *February* 13, 1886.

The subcommittee met, pursuant to adjournment, in the office of the appraiser of the port at 10.30 a. m.

The appraiser, Mr. McMULLEN, conducted them through the Government store. In the course of their inspection the following colloquies occurred:

By the CHAIRMAN:

Question. Mr. McMullen, what is the proportion of *pro forma* invoices to the whole number, in your opinion?—Answer [by Mr. McMullen]. I should think at least 10 per cent.

Q. Are they increasing in number?—A. I do not know that they are increasing now.

In the invoice division Mr. McMullen presented the chief of division, Mr. H. F. Bowers, who exhibited to the committee certain invoices and papers which he explained, one by one, as being improperly certified, as follows:

In this case [exhibiting a paper], the consul at Brunswick, in Germany, certifies to an invoice dated at Hanover, which is in his jurisdiction, that the goods came from Barmen. There are two invoices from Barmen, and no certificate from the consul there; and one from Zittau, in Saxony. There is no consul there, but there is one at Dresden, near there.

By Mr. BECK:

Q. That is not under the jurisdiction of the consul at Brunswick?—A. No, sir. Here is one from Waldkirchen, in Saxony.

By the CHAIRMAN:

Q. Is that near Brunswick?—A. No, sir; it is nearer to Leipsic. Here is one from Forbach, in Baden; here one from Linden, near to Hanover; here another from Barmen; now one from Hanover, an invoice of 14,071 marks, being the total amount consolidated. It is certified to by the consul at Brunswick, William C. Fox.

By Mr. BECK:

Q. And it has no other consular certificate upon it?—A. No, sir.

Q. What value do you attach to a certificate of that sort on invoices coming from cities outside of the consul's jurisdiction, and where there is a consul who should certify, but does not?—A. We cannot attach any importance to it, because the consul who certifies cannot know anything about it. He cannot know anything about goods not produced in his own district.

I have a few more matters to which I might call your attention. Here is a tobacco invoice; the tobacco is billed as "tobacco for wrappers," part of it dutiable at 75 cents and part of it at 35 cents a pound. They are baled in that shape where there are 306 pounds of wrappers and 71 pounds of tobacco in it that is heavier. The Department, by a recent ruling, directs the classification to be made upon the basis of the actual amount of the finer and coarser leaves in the bale, according to the quantity of each therein.

Q. Now, in reference to that consolidated invoice coming from Hanover, outside the jurisdiction of the consul who certifies; what do you do with that invoice?—A. It goes back again from us to the collector.

By the CHAIRMAN:

Q. But you pay no attention to the certification?—A. The appraiser cannot pay any attention to it.

By Mr. BECK:

Q. Do you treat it as an invoice?—A. Of course, the consul certifies that it is so; for which the collector is bound to take it, of course.

Q. The collector is not bound to take the invoice that has no goods with it?—A. No, sir; the only point with me is to show you of how little value they are; how much importance the examiner attaches to it I cannot tell you, but I think there is no importance to be attached to it, because the goods are not produced in that consular district at all.

Q. And so far as the United States is concerned, it might as well have no official certification at all as to have one like that?—A. That is the way I look at it. And here the appraisement may as well apply the same as to goods which have no invoice at all.

Q. The goods entered without invoice are of small value?—A. They are small. Their value is under \$100, and allowed to come in without an invoice; and here is an application for damage.

By the CHAIRMAN:

Q. That is a different class of papers?—A. Yes, sir.

At the conclusion of the examination of the papers in this division the committee proceeded to the division of which Mr. D. C. STURGIS is chief, which is the division of groceries of all kinds except molasses and sugar.

The CHAIRMAN. How many examiners have you in this division?

Mr. STURGIS. Five.

Question. What is your position?—Answer. An assistant appraiser.

Q. Are there undervaluations in these articles?—A. Well, in one sense, yes. We have made additions to the invoices in many instances.

Q. A good many of these goods come in under specific duties?—A. Yes, sir.

Q. Do you have green fruits in your division?—A. Yes, sir.

Q. All fruits, green, dry, and so on, come in through here?—A. Yes, sir.

Q. Do you look after damages in this division?—A. No, sir; except when it becomes my duty to send a notice to the damage division. They detail an examiner proper to come to my division and examine for the damage, we, however, sending down a damage warrant to the importer in advance.

Q. And his examiners also come here and make an estimate of the damage?—A. Yes, sir.

Q. In case of damage allowances, are all the packages examined?—A. Yes, sir; all that are here. If there be any discovery made of damage by the original examiner, and if we have five cases in an invoice, or fifteen or twenty cases, we give the notice when only that one in which the discovery was made would be examined; we send notice that the importer may make his requisition.

Q. Where do those goods go?—A. They are either at the importer's store or on the wharf.

Q. And the balance are then examined at the importer's store, if the goods are withdrawn?—A. Yes, sir.

By Mr. BECK:

Q. In making your appraisement, what is the principal guide? I see you increase the invoice rate very often—what guides you in doing that?—A. That involves merely the classification under the law.

Q. But I am speaking of the invoice price of the goods?—A. That is done by a comparison of invoices, and consultation of prices current;

and, where there are matters of doubt, by an inspection of the cablegrams, and the correspondence in the books of the importers. I have found no importer reluctant, at any time, to give me access to his books for that purpose. And especially if we get merchandise by purchase, we can make the purchase price usually the guide in determining the market value.

By the CHAIRMAN:

Q. Are there many consigned goods in your division?—A. A considerable quantity. But they are usually goods that pay specific rates of duty, as, for instance, the wine and brandy men have their agents here.

Q. They do not involve any question of value?—A. Yes.

Q. They are charged specific duties?—A. I do not recall any ad valorem duties.

By Mr. ALDRICH:

Q. Can you state here the amount of invoices of fruits on which damage allowances are claimed?—A. No, sir; not here.

Q. That would be in the damages bureau?—A. Yes, sir.

The committee then proceeding on its way, came to the tobacco-room, of which GEORGE C. HAMMILL is chief examiner.

Mr. HAMMILL conducted the committee to a broken package of tobacco, and said:

That package consists wholly of wrapper tobacco, which is divided practically into two classes; one class being dutiable at 75 cents a pound and the other at 35 cents a pound. They are packed together in that bale in the proportions of 80 per cent. of the light leaf to 20 per cent. of the heavy leaf, the 80 per cent. being of that which is dutiable at 75 cents a pound and 20 per cent. being dutiable at 35 cents a pound. The law says that if there shall be 85 per cent. or more of the bale light leaf, the whole shall pay 75 cents per pound; and of course the converse of that proposition is correct; if it is less than 85 per cent. the whole pays 35 cents a pound.

By the CHAIRMAN:

Q. Now, why have they packed these two kinds of leaf in one bale?—A. So that they could bring it in at 35 cents a pound instead of 75 cents.

Q. And by that method of packing, you are obliged to pass that at 35 cents a pound, then?—A. That has been the case and would have been yet, but by the terms of the Treasury Department decision, or by recent regulations, we can do that no longer. We must take these bales and separate that tobacco according to the classes; separating that which should pay 75 cents a pound from that which should pay 35 cents a pound. They direct us to find that in the usual way, if we can; but if we cannot determine that by inspection, we must proceed to examine it, leaf by leaf, thus practically destroying the merchandise in the accounting.

By Mr. BECK:

Q. They ought to destroy it. Do I understand that under a former decision of the Treasury Department men could put in 80 per cent. of goods dutiable at 75 cents per pound, and by adding 20 per cent. dutiable at 35 cents a pound they can introduce the whole at 35 cents a pound?—A. Yes, sir.

Mr. BECK. There never was any sense or decency in doing it. I want that put down as my opinion. There never was any instruction that meant more absolute stealing.

By the CHAIRMAN:

Q. Your present method of counting it is under a late instruction?—A. Yes, sir. It was supposed when that law was enacted that it would include every bale of Sumatra tobacco which did not contain more than 85 per cent. of light leaf, but they have discovered in Sumatra a heavier leaf, and they simply combined that leaf in making up the bale.

Q. And this is Sumatra tobacco?—A. Yes, sir.

By Mr. ALDRICH:

Q. It has been repacked in Amsterdam for the American market?—A. I presume they do it.

By Mr. BECK:

Q. Would it not be just as fair, so far as you are concerned, to put in 80 per cent. silks at 50 per cent. of duty and 20 per cent. of cotton, and charge the cotton rate duty on the whole of it?—A. No, sir; I think the cases are not at all parallel.

The committee proceeded on to the division presided over by J. C. WISWALL, examiner of silks; thence to that presided over by ROBERT KENNEDY, examiner of high-priced trimmings, who said that since the recent decision has been rendered by the courts we shall get much less duties than we did before.

By Mr. BECK:

Q. That applies, however, more especially to laces and fancy goods?—A. Not so much to laces as to fancy goods coming in little boxes; the charges are very heavy on these.

By the CHAIRMAN:

Q. You must exclude those boxes and everything of that kind?—A. Yes, sir; but the goods now pay 30 per cent. less under this decision of the Supreme Court than they did before.

By Mr. ALDRICH:

Q. The examiner decides upon the dutiable value of the goods?—A. In this particular room all the goods are purchased; very few consigned goods come into this room.

By Mr. BECK:

Q. That makes it easier?—A. Yes, sir.

By Mr. ALDRICH:

Q. How do you get at the valuation of such goods as these?—A. By comparison with other invoices.

By Mr. BECK:

Q. Are there not merchants all through the city having similar goods?—A. Yes, sir; and we submit them to such merchants.

Q. So that you trust but little to the invoices?—A. We do not care anything about the invoices.

Q. If you go to a store dealing in the same kind of goods, the clerks can give you an approximate value?—A. Yes, sir.

Q. As to goods of the same character, you have no difficulty in going to purchasers and getting the value?—A. Only a little while ago I went with a consigned invoice which was advanced 29 per cent.

Q. Especially in cases where they say there is no market there for those goods consigned?—A. Yes, sir.

Q. Is there any class of goods coming under consignment into your division, that you cannot appraise by the uses of something approximating very nearly to it?—A. Very few.

Q. Then a consignor, sending goods here, ought to be able to get an approximate value placed on his goods?—A. That is my experience.

The subcommittee passed through the several divisions of M. J. CORBETT, silk examiner; EDGAR A. BROWN, assistant appraiser of the woolen department; the cotton and linen division, of which GEORGE M. BIRDSALL is the assistant appraiser; EDWARD ROWE, assistant appraiser of leather, gloves, hosiery, hats, ornamental feathers, and flowers, in other words, all millinery goods; EDWARD C. LESEUER, kid-glove examiner; CYRUS A. STEVENS, assistant appraiser of porcelain, &c.

They then returned to the office of the appraiser of the port, Mr. McMULLEN, who was interrogated as follows:

By the CHAIRMAN:

Q. Mr. McMullen, has the recent decision of the Supreme Court in any way embarrassed you in assessing duties?—A. It has.

Q. State in a general way wherein it has embarrassed you?—A. The court says the assessment must be on the article *per se*, but the embarrassment is when the article presents itself as a unit; a box of blacking, for instance. From time immemorial that has been the way merchandise has been placed on the market. We fix the market value on that unit, as the value on which it is assessed.

By Mr. BECK:

Q. So you would assess this opera-glass [exhibiting] with its case, would you not?—A. Of course.

Q. As well as a pair of spectacles, with its case?—A. Yes, sir.

By the CHAIRMAN:

Q. Under this decision, do you understand that these are the coverings intended to be included in Mr. Justice Blatchford's decision?—A. I do, because it is plain in the decision that merchandise *per se* alone is included.

Q. Therefore, if you were to-day assessing duty upon a box of blacking, or a number of boxes of blacking, you would feel that you could not include the box or the outer covering?—A. Yes, sir. Shall I exemplify that?

The CHAIRMAN. Yes.

Mr. McMULLEN. Within a few days I have had in my possession a lot of blacking of which the invoice was 11,000 francs. They were entered at 4,000 francs, upon which the duty was assessed, and that was the market value of the blacking, *per se*, under the decision of the Supreme Court of the United States.

By Mr. MILLER:

Q. And 7,000 francs was estimated for the boxes?—A. Yes; we would have allowed the outer covering before, but I am speaking of it as it exists under this decision.

By Mr. ALDRICH:

Q. What would the outer coverings have been valued at?—A. Say, perhaps, 10 or 15 per cent.

By Mr. MILLER :

Q. The result was that out of an invoice of 11,000 francs you got a duty on 4,000 francs ?—A. Yes, sir.

By the CHAIRMAN :

Q. Is not that an extreme case ?—A. Yes, it was an extreme case.

Q. But what is the per cent., on an average, of articles upon which you assess duties ?—A. That would be hard to say.

Q. Well, take different kinds of goods.—A. I should say 15 to 20 per cent. There are some people who will immediately begin to augment the value of these coverings, and you may say that instead of being engaged in the valuation of merchandise, we will really be engaged in finding the value, and forming a market value, on these outside coverings.

Q. What would you suggest as a legislative remedy for that difficulty ?—A. I think, as I mentioned to one or two of you Senators this morning, it requires heroic treatment. It requires the restoration of section 2907 and the repeal of this section 7 of the law of March 3, 1883. It should be done at once. There is nobody who likes this thing of putting us all at sea without compass. Now, in regard to that decision of the Supreme Court of the United States, of course I have not knowledge enough to criticise that ; I can only turn it over in my own mind, and come to some conclusions which make me wonder why the Supreme Court of the United States, or Justice Blatchford, did not have something to say about the section 9 of the law of 1883, because we now have two theories of valuation, that is, in regard to goods where there is no market value. For instance, a factory abroad will ship to its agent here. Before that decision we would have fixed the market value under section 9 by finding what the value of the materials was at the factory. This is in direct conflict with the decision of the Supreme Court of the United States. If there was no market value for those goods we had to seek the market value in the cost or value of the materials which went into the goods.

By Mr. BECK :

Q. Do you understand that the decision of the Supreme Court—I have not read it—warrants you in your valuation to reject the value of the packages in which blacking is contained, although the box is sold with the blacking ?—A. Yes, sir.

Q. Do you not regard the thing itself, that you propose to sell, as that upon which the valuation is to be assessed ; and in case of blacking, do you not sell the box of blacking ?—A. No, sir ; it is the merchandise by itself.

Q. Is not a box as much the article of sale as the blacking when put up in that shape for sale ?—A. Not in the opinion of the court.

By Mr. MCPHERSON :

Q. Is it not invoiced as a “ box of blacking ” ?—A. Certainly ; so many “ boxes of blacking.”

By Mr. BECK :

Q. Do you think that the Supreme Court, by that opinion, meant to exclude from duties a part of the thing that the merchant has to sell, and intends to sell, and which is in fact sold by him ?—A. I do not know what they intended to do ; I know only what they did do.

By Mr. BECK :

Q. I think that you are giving it a false construction. I do not be-

lieve that the court means that.—A. I know what they did say and did decide.

Q. Take the spectacles and their case. Do you understand now that only the spectacles are sold and that the box comes in free?—A. Yes, sir; the case is not dutiable under the law.

Q. Then they have a right to sell that case to me free of duty?—A. No; when they come to sell it to you, they will get a full valuation; but when shipped in this way it amounts to the same thing; these goods have all been disposed of.

Q. Are you now refunding the value of the cases that contained the spectacles?—A. The Treasury Department must take that into consideration.

By Mr. MILLER:

Q. Take canned peas, and all other canned goods?—A. Yes, sir; the court says "the merchandise *per se*." That excludes the cans or coverings.

By Mr. BECK:

Q. Is not the can a part of the merchandise?—A. No, sir; it is the covering.

By the CHAIRMAN:

Q. Mr. McMullen, what would be your judgment respecting a permanent board established here for the rehearing of all appraisements, or all reappraisements, as distinguished from the present mode of making reappraisements?—A. I should be in favor of it, provided the board were composed of three experts; but it will not answer, if you have a board of this kind, for them to assemble witnesses, and thereby reduce or cut off altogether the advances made in the appraiser's department, and thereby making these non-officials official appraisers of merchandise. It would be an improvement if this board of general appraisers were experts, but not if they are men who are not experts, and they are compelled to call in witnesses to decide the cases.

By Mr. MCPHERSON:

Q. Now, if this board were appointed and continued, do you think it would be more judicious and acceptable than one in which the merchant appraisers were retained, as now, but with a preponderance of Government experts on the board all the time; for instance, the merchant being represented as an interested party before the board and enabled to present all the facts? In other words, suppose you were to have two experts on this board; you now have one. Then you call a merchant appraiser. Suppose the case is sent to two general appraisers and one merchant appraiser?—A. That would do very well.

Q. Would not that allow every side to be heard?—A. That would be better, perhaps, because the merchant would be jealous if there were no merchants on the board. But, still, if three experts form this board, I mean commercial experts, not lawyers (because they are not experts), it would be better still.

Q. If you were to have this board, constituted as I have stated, do you think that would be sufficient to secure the desired uniformity of valuation, or would you have an appeal to the Secretary of the Treasury?—A. I would make the appeal to this board final as to valuation.

Q. But as to the classification you would leave that to the Secretary on appeal?—A. Yes.

By the CHAIRMAN :

Q. Do you or do you not regard the present mode of reappraisement valuable to the Government?—A. It is not, and I will tell you why I think so : Here are eight hundred appraisements in the last six months, and you have sent your agents here, who, without going into those goods, have expressed their “ expert ” knowledge on these appraisements.

By Mr. MILLER :

Q. The court of reappraisement has not generally sustained your appraisements here?—A. One hundred and ninety-three out of the 800 were fully sustained; in other cases they were sustained in part; so that the present mode of reappraisement is not satisfactory. They are really gentlemen outside of this building and non-official.

By Mr. ALDRICH :

Q. Do you know any case where the party to be tried has the selection of a part of the court?—A. No; it would be better to have it in that way assessed satisfactorily to the merchants. In the old times, I do not know under which law, the appraiser was selected, one by the merchant, one by the Government, and they called in another in case of disagreement.

By the CHAIRMAN :

Q. Has your attention been called at all to damage allowances?—A. Yes, sir; very closely.

Q. Would any injustice accrue to merchants if we were to abolish all damage allowances?—A. I think not, sir, and I will tell you why. There is one branch which has been stripped of that advantage, that is, the manufacturer of iron and steel. They thought it was unfair that they were alone restricted from damage allowances. After awhile they settled down pretty well contented over the situation. Of course, they were underwritten for all their charges, and made whole.

By Mr. MCPHERSON :

Q. How could there be a damage on steel and iron?—A. Rust.

By the CHAIRMAN :

Q. Would it not be perfectly just to the merchant, and could he not reimburse himself by insurance, were the damage equal to the duty; might not the merchant be permitted to abandon the goods if he chose?—A. You would have to insert a clause allowing a refund in case of total loss, the same as now under the metal clause.

Q. In other words, you would apply the iron and steel provision to all classes of goods?

Mr. McMULLEN. I think in different ports there is constant complaint that there is more damage allowed in some other port; here, it is that it is greater in Boston than in New York. In Boston, the complaint is that there is more allowance in New York than there is in Boston. It is hard to equalize the duty as between the different ports, when the rate of duty is fixed really by the damaged article.

By Mr. MCPHERSON :

Q. Would it not tend to increase the cost of transportation, by reason of requiring a more perfect means of transportation than is usually employed; for instance, better steamships would be required. These ocean tramps, which are very imperfect in their speed, and so forth, would have to give way; in order that a man's goods might not be damaged, the shipper would be forced to pay a higher freight and take a better

class of conveyance?—A. That would affect cheap goods, but most of the goods come by ocean steamers now, and it is astonishing how small the damage really is.

Q. There is not a great deal of damage any way, then?—A. Not generally. Of course there is damage in fruits.

By the CHAIRMAN :

Q. What would be your remedy for this question of assessment as affected by the recent decision of the Supreme Court?—A. As I said before, I would repeal this seventh section of the act of 1883, and restore section 2907 of the Revised Statutes.

By Mr. ALDRICH :

Q. Do you not think we could get a simpler plan and one more easily carried out than the old one?—A. It may be.

Q. Mr. Burt suggested the value of the goods on shipboard; would not that be very much better and simpler than the old method was?—A. Yes, sir, that would be uniform; we would know, too, whether the footing of that invoice is the proper amount. The other remedy should be an abatement of all the per cent. on shipping charges, &c. It would be so very plain there would not be any doubt at all about even the administration of the law, as to whether you added too much, &c.; but if the law fixed a percentage that would settle the whole thing.

Q. It would simplify your duties very much?—A. Yes, sir, and that was the theory of the Tariff Commission. I expressed my opinion to Mr. Oliver to the same effect.

Mr. ALDRICH. Perhaps Mr. McMullen had better think over this and give us his opinion after more mature deliberation.

Mr. McMULLEN. I would rather you would talk to Mr. Briggs on that subject.

Q. There is one question about the penalty for undervaluation where fraud is not alleged: Is there not a constant tendency among the merchants to keep within the 10 per cent. clause?—A. Unfortunately, there has been, but we are drifting away from that.

By the CHAIRMAN :

Q. Would you abolish that 10 per cent. limit?—A. I would abolish it by commencing lower, commencing with 5 per cent. penalty, and when you get up to a certain amount the goods shall be forfeited because of their being undervalued.

Mr. McMullen subsequently forwarded to the committee the following statement:

PORT OF NEW YORK, APPRAISER'S OFFICE,
402 Washington Street, February 18, 1886.

SIR: In response to your printed circular, submitting nine subjects of inquiry, and asking for suggestions as to proposed changes in the laws governing the collection of the revenue, I have the honor to submit the following:

First. I would suggest that whenever an invoice has been advanced more than 5 per cent., a penal duty of 2 per cent. for every 1 per cent. of advance in excess of 5 per cent. be imposed. I believe that the present law, imposing a penal duty of 20 per cent. whenever the advance on an invoice exceeds 10 per cent. works injuriously to the revenue, especially on reappraisement. There seems to be a tendency on the part of reappraising officers to make an advance of less than 10 per cent., so as to avoid putting the importer to a penalty. The Government realizes very little in the way of penal duties, and but for the fact that a large penal duty accrues at an advance of 10 per cent., I have no doubt that most of the advances sustained on reappraisement would run to 15 or 20 per cent. instead of falling below 10 per cent.

Second. I fail to see how one method of appraisement can be applied to consigned goods and another to purchased goods. If such a law should be passed, consignees and their principals would resort to all manner of subterfuges to convince appraisers

that the goods were actually purchased, and would go through the forms of making remittances and keeping separate accounts, so that in order to ascertain the character of the transactions, it would be necessary to make an investigation in each case, which would consume a great deal of time. It would be well for consuls to make estimates of market value for use of appraisers on staple articles of merchandise, whose prices were subject only to the usual fluctuations of trade; but they should, at the same time, note on triplicate invoices, as is now the custom, any deviations from correct market value that may come to their notice.

Third. I am of the opinion that all reappraisements should be conducted before two or three general appraisers, and that the employment of merchant appraisers should be discontinued. The board of general appraisers ought to be enlarged so as to consist of either eleven or thirteen members, and at the large ports, such as New York, Boston, Philadelphia, and Baltimore, reappraisements should be held before three of them. I believe the employment of merchant appraisers has been productive of great loss to the revenue, and discontent on the part of importers. The appointment of merchant appraisers under the present law is almost certain to result in the selection of either a confederate or a competitor of the importer whose goods are under reappraisement, and the merchant appraiser is too apt either to protect the importer at all hazards or else take advantage of his position to make inquisition into the business method of his rival.

One of the objectionable features of the present law is the provision of section 2930, to the effect that if the general appraiser and merchant appraiser shall disagree, the collector shall decide between them. Whether it was the intention of the law to confer on the collector the power to adopt the finding of either the general appraiser or the merchant appraiser, or to appraise the goods at an intermediate price, is not clear, and it has been held by the Solicitor of the Treasury that the collector may, under this section, find a value independent of either.

In one important case at this port the collector has so found a value lower than the return of either the general appraiser or the merchant appraiser. The collector, who is not ordinarily an expert in values, is thus made, to all intents and purposes, an appraiser of merchandise which he has not seen or examined, but on the value of which he decides solely according to oral or documentary evidence before him. It seems to me that no appraisement of merchandise is valid unless the appraising officer has examined the goods, and this is seldom or never the case when the collector acts in the capacity of appraising officer in deciding disagreements between the general and merchant appraiser. Three general appraisers, who have no interest in the affairs of the importers, and no desire except to do justice between the importer and the Government, would certainly be a fairer and more impartial tribunal than the reappraising board as now constituted. Such a board would be analogous to the appellate board for the final determination of appeals from assessment of taxes on real estate.

Should the board of general appraisers be enlarged, as suggested, attention can be given by that board to securing the uniformity of rates and values at the different ports. At present, with only four general appraisers, and these almost constantly employed in hearing and disposing of reappraisement cases, it is almost impossible for them to give sufficient attention to the rates and values at the different ports. It therefore happens frequently that similar goods are being passed at different ports at different rates of duty, and at different values. There is abundant work for a board of thirteen men in bringing about the desired uniformity, in addition to their labors on reappraisement cases; and it would be well to have two of these general appraisers permanently stationed on the Pacific coast, two in the Mississippi Valley, and the residue on the Atlantic coast and Great Lakes—all to have a central organization at this port.

I would also recommend that the law should be so changed as to refer all appeals from the rates of duty imposed by collectors of customs to the general appraisers in whose district the appeal is taken, instead of to the Department and courts, as now provided by law, and that their decision shall in all cases be final as to rates of duty, as well as to values.

As an alternative measure, I beg in this connection to call attention to a proposition of the Tariff Commission, appointed under an act of Congress approved May 15, 1882, in relation to the establishment of a customs court "to provide for a better trial of customs revenue cases." The proposed bill will be found on page 93 of the printed report of the Tariff Commission.

Fourth. The Government should have a remedy against the importer for the value of goods where fraud can be proven and the goods have gone into the possession of the importer. It frequently happens that the proof of a fraudulent undervaluation is received after the goods have gone out of the possession of the Government, and in that case, as the law now stands, as interpreted by the courts, the Government is powerless to protect its own interests or punish the offenders.

Fifth. I have no doubt that the zeal of consular and customs officers would be stimulated by the hope of reward for meritorious services, and I believe that the plan

proposed by Senator Aldrich, in the bill recently introduced in the Senate by him, is the best that can be devised.

Sixth. Section 16 of the act of 1874 should be repealed, for the reason that it has been a bar to the successful prosecution of all suits against frauds on the revenue since its enactment. The submission to the jury of the intent, as a separate proposition, is a novel feature in legal procedure, and it is next to impossible to prove the intent of a party as a separate proposition. In infractions of the customs laws, as in infractions of other laws, the intent ought to be inferred from the circumstances attending the crime. In cases of forfeiture for fraud, the burden of proof should be thrown on the claimant of the goods seized to dispel the suspicion, and to explain the circumstances which seem to render it probable that there has been a knowing undervaluation.

This would not amount to compelling an accused party to prove his innocence in violation of the fundamental maxim of the law, or to furnish testimony to his own injury. It would simply be calling on the only party who has knowledge of all the facts in the case to make them known to the court. It is almost always difficult for the Government to bring to light the actual facts surrounding a suspected fraudulent undervaluation, but it is always easy and practicable for the shipper or importer to explain his transactions to the satisfaction of a court when the purchase or shipment has been made in a straightforward and legitimate manner.

As to the rulings in our courts on this point under the laws in force previous to the passage of the act referred to, I beg to call attention to the letter of Mr. Justice Blatchford to the Secretary of the Treasury, under date of October 6, 1885, in the report of the Secretary on the collection of duties published in December last.

Seventh. In my opinion damage allowances should be discontinued and importers should protect themselves against such loss or damage by insurance.

The eighth and ninth inquiries pertain exclusively to the collector's office, and I therefore refrain from expressing any opinion or making any suggestions.

Very respectfully, yours,

LEWIS McMULLEN,
Appraiser.

Hon. WILLIAM B. ALLISON,
*Chairman of Subcommittee on Undervaluations, &c.,
United States Senate, Washington, D. C.*

At the suggestion of Mr. McMullen Mr. HENRY S. BRIGGS was sent for, and appeared before the subcommittee.

By the CHAIRMAN:

Question. Are you one of the four general appraisers under the law?—
Answer. Yes, sir.

Q. Where are you stationed?—A. Boston.

By Mr. ALDRICH:

Q. How long have you been in office?—A. Since March, 1872.

By the CHAIRMAN:

Q. How often do these general appraisers meet?—A. They have about three meetings a year regularly, but special meetings upon the call of the chairman of the board.

Q. Who is the chairman of the board?—A. I am.

Q. Are you having meetings of the board now?—A. I am here on special duty, by order of the Secretary of the Treasury, holding appraisements on wool.

Q. You are on special duty here, with the other general appraiser, are you?—A. I act independently of him in the cases which are before me. He has a number of the same class of cases.

Q. In the cases upon which you are acting, you are acting with a merchant appraiser, by direction of the Secretary of the Treasury, but acting independently of the other general appraiser?—A. Yes, sir.

Q. How often do these general appraisers, in fact, meet?—A. I should say as often as once in two months.

Q. Do you have all of your meetings here, or some of them elsewhere?—A. Generally here. There are exceptional cases, where meetings are at one of the Eastern ports. We generally meet here or at Philadelphia or Baltimore.

Q. When you have your meetings, what do you do?—A. Well, there are questions of classification, which generally occupy us under the regulations. The general appraisers, each in their respective districts, receive reports from collector of customs in the different ports in his district. Our territory is divided into geographical districts.

By Mr. ALDRICH:

Q. Questions of values and classifications?—A. Not so much values as the classifications of goods.

By the CHAIRMAN:

Q. What is your geographical district?—A. The eastern ports, extending west to the Suspension Bridge, exclusive of Buffalo.

Q. What have you to say as to the appraisement of goods of the same class and quality in your district and in this district, comparatively?—A. I do not know of any very marked difference or discrepancy; I cannot recall any now.

By Mr. ALDRICH:

Q. Is that a part of your duty?—A. Yes, sir; that is a part of our duties.

Q. But you say you do not make any reports of values?—A. Oh, I did not understand that, I thought you had reference to questions at the board meetings. That is a material part of our duty—more material than the other, so far as reports are concerned. We have an office on the next floor above, which is kept by a clerk of the board; those reports are sent to the office of the board here. If attention is called to any supposed undervaluation, the first thing is to come here and look over the report, or confer with the appraiser of the port of New York, with respect to that kind of merchandise. This is, of course, the great center of customs business, as well as of every other business.

By the CHAIRMAN:

Q. Let me see if I understand thoroughly what you mean. Here are large importations of silk, which are valued or assessed here, of course, for duty. Now there are like importations at the port of Boston, for instance.

Mr. BRIGGS. Very limited, under this system which has prevailed so long—very few purchasers of silk in Boston.

Q. Why are the importations of silk in Boston limited?—A. Because they have found it impossible to purchase there and compete with the merchants in New York, who get their goods on consignment. There was an organized effort of a few concerns—Field, Lieter & Co., of Chicago, and others—to see if they could not establish a standard of values by actual purchases and break up this system of purchases on consignment. They gave it up, having found they could not purchase silk and compete with the trade here.

Q. Then, as I understand you, the Boston merchant cannot purchase silk and import it and place it on sale at the same price at which the same quality of goods can be imported in New York?—A. I say that generally; I have never had any conference with the Boston dealers—Jordan, Marsh & Co.—but I have had with Claflin & Co., in this city.

Q. Do you think the new methods now provided for by law with

reference to reappraisements are sufficient, or do you think those methods could be improved upon with any change of the law?

Mr. BRIGGS. Do you refer to their modes of procedure?

Q. I refer, generally, to all connected with the subject of appraisement.

The WITNESS. I made a long report in response to the request contained in the Secretary's circular of June last, in which I made an argument defending the circular, honestly and earnestly. I think the methods described by the Secretary in his June circular are true methods.

Q. I wanted to ascertain from Mr. Briggs if he thinks the law is not as good as we can make it, or whether we ought to improve it, and, if so, how?—A. I do not think of any one thing which would cure the evil of undervaluation, unless it would be the constitution of a board of reappraisement, which should not necessarily in this port include reappraising officers who are interested in the undervaluation.

Q. How would you constitute that board?—A. I do not suppose I could make any suggestions about that without magnifying my own functions.

Q. Do you not believe that a permanent board of reappraisement here, constituted of men who are, speaking generally, experts with reference to that work, would be a better system than the one we have now?—A. I do, sir.

Q. How many men would you have to constitute that board?—A. I should not propose a great change of number to hold the reappraisements—three—we only have two now, however, when I speak of the number.

Q. You would have a board of three, and have them pass upon values?—A. Yes, sir.

By Mr. ALDRICH:

Q. And classifications also?—A. That is an entirely different matter. I have suggested in my reports to the Secretary, and in answer to categorical inquiries, that something like that of the board of general appraisers should be the judges as to classifications, subject only, of course, to the Secretary's revision; my reasons for that were stated in the report.

The CHAIRMAN. That we have in print, I believe.

A. Yes, sir.

Q. Has your attention ever been called to the question of damage allowances?—A. Yes, sir; formerly all damage allowances were submitted to the appraiser before they went to the collector. I spent a good deal of time about it the first four years of my service. The other duties made it impossible to give this sufficient attention, and by direct regulation of the Secretary I was relieved of part of that duty.

Q. Would any injustice accrue to the merchant if we should abolish all damage allowance?—A. I think it would, sir. It is not the policy of the Government to collect duties on goods not received, and it is practically the same whether it is a shortage in quantity or loss in value. It is a righteous provision if rightly administered.

Q. You think that the merchant would have no way of protecting himself against injustice if we abolished the damage allowances?—A. So far as the duties exist, I do not see how it is possible. Of course the insurance relates to the cost of the merchandise.

Q. Has your attention been called to this recent decision respecting coverings?—A. Yes, sir.

Q. Do you think the law needs any modification in that respect, or

should it stand as it is?—A. My views have been, like those of the late Secretary Folger, the present Secretary, and Secretary Brewster, that that law was only intended to repeal the law of 1866.

Q. The Supreme Court holds differently?—A. Yes, sir.

Q. Have you any remedy to suggest?—A. Nothing except a declaratory act, making the opinion of the Treasury officers statute law. That would have been the law if the act of March 3, 1883, had stopped with simply saying that the act of 1866 was repealed. I mean the act of 1865.

Q. You would destroy the act of 1865?—A. Yes, sir.

Q. Whatever those provisions of the act of 1883, you would restore the provisions relating to coverings?—A. If it was the intention of Congress, as it seems to have been, I would have it stand as it did in 1865, which made the market value of the merchandise as it was sold and bought the basis of the assessment of ad valorem duties. The act of 1866 added to them certain charges.

Q. And commissions?—A. Yes.

By Mr. ALDRICH:

Q. Leaving out of the question what the intention of Congress was, what in your opinion would be the effect of the law?—A. It is only a question of revenue, and the same difficulties always arise; but that had become so well settled that it was understood that the act of 1883 was simply confirming a series of decisions from 1866. It had got so well established that there was little difficulty in applying that law in the deduction of charges.

Q. The suggestion has been made to us that the dutiable value should be the value of the merchandise on shipboard, and the reduction for charges should be a fixed deduction. What do you think of that plan?—A. I do not think such an arbitrary provision as that would affect it equitably. The land carriage is very large; take, for instance, the transportation of wool from Moscow to Riga, where the expense is very large.

Q. Would it be an injustice if the port of exportation was taken as the point for fixing value?—A. It would add to the cost of wool.

Q. But is that of itself any injustice? You must fix the dutiable value at some point?—A. The dutiable value is that at the last port on all goods except wool. I have never considered that question, but my first impression about it is that it would be discriminating against importations from interior places.

Q. That is to say, it would be the misfortune of the man who had his goods at Crefeld rather than on the Rhine?—A. Yes, sir.

By the CHAIRMAN (addressing Mr. McMullen):

Q. Is this appraiser's force of yours sufficient to conduct the business of your office intelligently and efficiently?—A. There are some vacancies at present. When they are filled, the force will be sufficient for present requirements.

By Mr. ALDRICH:

Q. How about the sufficiency of salaries?—A. The salaries ought to be augmented; they get \$3,000 a year. I suppose it is a very true thing to say that they would not be overpaid if they received \$5,000 a year, because in analogous cases people outside would give all the way from \$5,000 to \$20,000 a year for such services; \$1,800 a year ought to be the minimum for examiners. The other day one of the examiners resigned,

and I said to him "Why are you going to leave us?" To which he replied, "I can get better pay outside." When a man gets expert knowledge of the duties he leaves the Department, and whoever takes his place necessarily must be broken in. My idea is that we should pay these examiners of the higher grade, getting \$2,500 a year, \$2,800 a year, and assistant appraisers \$5,000 a year.

By the CHAIRMAN :

Q. Are these examiners well qualified for their work?—A. Yes, sir.

Q. And I suppose they frequently act for the appraisers.—A. Yes, sir. There are two gentlemen I have in my mind, in the silk department, getting \$2,500 a year each. Well, it would not be an over-salary to pay them \$5,000 each.

By Mr. ALDRICH :

Q. Do you fix the salaries within the \$2,500 limit yourself?—A. Yes, sir.

By Mr. ALDRICH [addressing Mr. Briggs] :

Q. As a matter of fact, do you pay any attention to the relative values assessed at different ports unless your attention is called to some discrepancy?—A. It is our business to look after those things, and, as a matter of fact, we do. When we look at the reports from the different ports if there is anything which suggests that the value is wrong we investigate it.

Q. Take silks at the port of New York, for instance; do you go through the list of values yourself?—A. No, sir.

Q. Does any one else in the board of general appraisers do so for the purpose of ascertaining whether they are uniform with values assessed in other ports?—A. No, sir.

Q. It would be physically impossible to do that?—A. We cannot do that important duty. The importations of silk in my district are very inconsiderable compared with those here.

Q. I suppose that is true in regard to most other articles?—A. No, sir, I should not say so; I should say it is true of only very few articles. It is only in regard to silk that the importation is so much confined to one port.

Q. Take the porcelain and china importations—do you take the invoices and examine them item by item, to see if the values fixed here are the same as in your own district?—A. No, sir.

Q. Do you do so with any articles?—A. Yes, sir.

Q. What articles?—A. I would say with regard to wool and wood pulp; with regard to worsted yarns, &c.

Q. Those are articles that the people in your district are particularly interested in, and you look out to see whether the values in other districts are the same?—A. Not so much because the people are interested, but because it is the principal importation.

Q. And you consider that your duties are primarily connected with articles imported in your own district?—A. Yes, sir.

Q. What I wish to ascertain, Mr. Briggs, is whether, as a matter of fact, the appraisers have undertaken to make an equalization of values at the different ports?—A. On all articles of particular importance we have undertaken it, but that is so difficult a matter that it has been very imperfectly performed, no doubt.

Q. Now, in regard to damage allowances, if it were true that importers could properly insure the value of goods, duties included, would

there be any injustice in abolishing damage allowances?—A. I do not see how there could be.

Q. The only reason against it now is the lack of facilities for underwriting the goods?—A. The difficulty now is the want of practical knowledge as to what would be covered by the underwriter's policy.

Q. I suppose in the administration of the damage allowance bureau, the estimate of damage must be left to the discretion of different officers, resulting in very great variation in the allowances for the same amount of damages?—A. In case of ordinary ability and integrity, there should be less variation in the allowance of damage than almost anything else, for it is easier for a man of common sense and ordinary judgment to determine between an article in a sound condition and one in a damaged condition, when he sees it, than the question of general valuation. It so occurs to me.

Q. Do you have many reappraisement cases in Boston?—A. Not many.

Q. Do you have many in any other port in your district?—A. Occasionally I go to other ports. I went to Cincinnati not long since; six or eight years ago I was sent to California for a reappraisement on type at the instance of the Philadelphia type foundries.

Q. The mass of the reappraisement is done in New York, I suppose?—A. Oh, yes; the larger part of it.

Q. If the duty of fixing values and classification was imposed on a single board, would they be able to hear all cases which would arise for their decision?

Mr. BRIGGS. Both of classification and values?

Mr. ALDRICH. Yes.

A. If there were enough of them.

Q. Do you not think the importer would be as well satisfied with the decision of such a board as with that of the Secretary of the Treasury, primarily?—A. That was my reasoning.

Q. What do you think would be the effect of giving publicity to reappraisement cases; would it be beneficial or otherwise?

Mr. BRIGGS. Do I understand you to mean the proceedings of appraisal?

Mr. ALDRICH. We have thought of the plan of having a bulletin issued by a board of general appraisers, which would state the character of the goods, the invoice value, appraised value, and any other important fact, so that parties in interest, either importers or manufacturers, could examine the goods and ascertain the decision of the board as to values. Would that be beneficial or otherwise?

A. It strikes me that it would be very valuable indeed, giving persons an opportunity of knowing what the results of the valuation were, and then giving them an opportunity to come and compare it with their own invoices, &c.

Q. Would there be any injustice to the importer?—A. I cannot see how there could be. Whether it would be best to publish the name of the importer might be a question, and whether the information could be communicated without publishing the name of the importer is another question.

Q. Do you think it would be wise to give the proposed board power to call expert witnesses, or should we direct that they should hear the importer through counsel?—A. I am entirely averse to any proceedings which would permit the importer to present counsel.

Mr. ALDRICH. My desire was to get what your idea is as to how far their examination ought to be in the nature of a judicial determination.

The CHAIRMAN. It would seem that we cannot establish a court.

Mr. ALDRICH. I do not think we can.

Mr. BRIGGS. The questions arising on the classification of value of goods require no other experience than that which an intelligent appraiser ought to have.

By Mr. ALDRICH :

Q. You would give them the right to call such assistance as they should deem necessary, the same as appraisers have a right to do now?—

A. Yes, sir.

Q. Would it be practicable to have reports made to this board from all the appraisers in the country with samples of goods so that there could be a uniformity of rates as far as practicable?—A. I have always believed in a sample bureau at the port of New York. It should be an extensive one, and a somewhat expensive one.

Q. Those samples would not be required to be kept, I suppose, for more than six months or a year?—A. I should think a year would do. Fluctuations would occur within that time on the goods, whatever they were, but I should think they ought to be kept, on an average, for a year.

Q. Then, if I understand you, it would be of advantage to establish such a bureau?—A. I think it would assist in the matter of securing perfect uniformity. Of course, I do not know whether a perfect uniformity is attainable or not under the ad valorem system.

Q. It would more nearly approach uniformity than under the present system?—A. I think so.

Q. Is there much complaint in Boston as to the want of uniformity of rates; does any complaint come to your knowledge?—A. I find it a constant complaint everywhere, no matter to what port we go, that the appraising officers differ in their appraisements, and the merchants of every port are complaining of the appraisements at all other than their own ports. For instance, I had a case three weeks ago; the appraiser in the third division in cotton here brought to my attention the fact that some cotton merchants were complaining of the circumstance of large importations of it in Boston. The complaint was that a Boston house was sending samples cheaper than the dealers here could lay the goods down in New York. I went to Boston and got a line of the samples, but have not yet been able to take them to the third division.

By the CHAIRMAN :

Q. The duty on them was ad valorem?—A. Yes, they were of so high a value that they had to come under the 5 per cent. provision. There was a discrepancy with regard to the finer quality of wool, a case which I suppose is before the Department, known as "snow white cape wool," which in Boston is admitted as "white wool," and in New York under a different style. The difficulty is principally one of classification.

Mr. McMULLEN. It was claimed that the Boston parties were paying duty on washed wool and in New York it was appraised as "scoured wool."

Mr. BRIGGS. It was a matter of classification.

Mr. ALDRICH. You said the general appraiser of New York was engaged in the reappraisement of the same class of wool as yourself?—A. Yes, sir.

Q. How is that?—A. On account of the large number of importations, I received a notice stating that I should conduct a reappraisement and to hold myself subject to the appraiser here; I came here, the appraisement

of about twenty of the eighty or ninety cases had been commenced; I did not consider it my duty, under my instructions, to take those which had already been begun and proceeded with. I did not consider that I ought to take that off his hands, because there might be a question whether a reappraisement interfered with in that way would bring about a legal result.

Q. You might arrive at different conclusions?—A. Yes, sir; but I had frequent conferences with the general appraiser here about it, and we agreed in every point except one, I think.

Q. There is a question of currency involved in these cases, is there not?—A. That is one of the questions; and there was also a question as to the last port.

Q. It does not seem to me there could be any question about the last port.—A. I think the rulings of the Department are authoritative upon me, and I shall observe them.

Q. What do they say?—A. That the last port means the place where the last goods are put on board. All the transactions having been made at the interior port, the invoice was made there, the certificates were made there; whereas the bills of lading are taken out where the vessel landed.

Q. You are obliged to take the value of the silver rouble as given by the Mint, are you not?—A. A certain rouble, I suppose we are; but where the merchant invoices by roubles the general name does not require it; it would be just the same as it was with us before specie payments; if a contract was made involving so many dollars, it would mean currency dollars. Their invoices are made in roubles, which is understood to be depreciated paper currency. The Director of the Mint gives the value of silver roubles at 75 cents, whereas it is shown that the bills of exchange by which the wools were paid for here had reference to the currency rouble worth 66½ cents instead of 75, making the net value about 45 cents instead of 39 cents as it would be in the other case.

By the CHAIRMAN:

Q. Mr. Briggs, you were called here by the collector of the port of New York to make this investigation, I understand?—A. No, sir; I came by directions of the Secretary of the Treasury.

Q. Does he place you under the orders of the collector of New York when you come here?—A. No, sir; the collector orders the appraisements.

Q. Is not a merchant entitled to a reappraisement?—A. Yes, sir; but only on application to the collector.

Q. I did not intend to ask you in reference to the law; I wanted to know how you come to appear here, your district being the Boston district. You were ordered away from there by the Secretary of the Treasury to make an appraisement of goods imported into this port?—A. Yes, sir.

Q. And the collector associates with you a merchant here?—A. Yes, sir.

Q. And certain invoices are handed you?—A. Yes, sir.

Q. The importer being dissatisfied with the appraisement here?—A. Yes, sir.

Q. Are these invoices all of a single merchant, or of different merchants?—A. Of different merchants.

Q. How many of those invoices are there?—A. Generally, I should say, eighty; I do not know exactly.

Q. When you came you found that the general appraiser in this city,

and in this district, was engaged in making reappraisements of precisely the same class of goods and upon the same invoices?—A. Yes, sir.

Q. And that the questions that you were called upon to consider here are now being considered by the general appraiser in this district?—A. Yes, sir.

Q. Are you making these examinations in the same office?—A. There is a suite of rooms; I am making my own examinations in the room of the board of general appraisers and he his in the general appraisers' office.

Q. Do you hear witnesses?—A. Yes, I say, generally, that we do.

Q. You call before you the examiner, or assistant appraiser, who made the original appraisement?—A. Yes, sir, I always do that, I rely upon him more in regard to examination.

Q. Does the merchant appraiser call such witnesses as he chooses to call, or do you call such as the appraiser suggests, and such as the importer suggests?—A. I allow him to call witnesses.

Q. You are now making one of these examinations at this moment?—A. Yes, sir.

Q. The importer gives you a list of witnesses that he wants you to call?—A. Not so in this case.

Q. But that is the ordinary method?—A. Yes.

Q. Then you would call the appraiser or the assistant appraiser who made the appraisement?—A. The one who made the original reports.

Q. Do you call experts also?—A. If we deem it necessary.

Q. You spoke of having a consultation with the general appraiser here?—A. Yes, sir.

Q. Now, I understand from your statement that you are having two places where reappraisements are being conducted, each by a general appraiser and merchant?—A. I beg your pardon; the same merchant in both classes of cases, and there are ninety cases in all.

Q. That is to say, the merchant appraiser acting with the general appraiser of this district, is the same merchant appraiser that is acting with you?—A. Yes, sir.

Q. Now, why do not you three men sit together?—A. There is no reason why we should not.

Q. Does the law authorize it?—A. I do not think it prohibits it; there is a query whether the Secretary of the Treasury does not discountenance it in the June circular, and that is the only part of that circular in which I ventured to express dissent with his views.

Q. Do you know of any instance where two general appraisers united with a merchant appraiser in the appraisement of goods, in your experience, since 1872?—A. Not officially, sir. The first time I ever attended a general appraisement was in 1872. All the appraisers were here in reference to a piece of cast steel. We only sat as advisors. But the board can only consist of one merchant and a general appraiser.

Q. Now, if you three gentlemen should sit together, and you and your associate general appraisers should agree, what would be the result in case the importer was dissatisfied?—A. If the reappraising board were organized with three such officers the majority would determine by law.

Q. Is it not a fact that, under the law, he is to have one merchant appraiser and one general appraiser?—A. No question about that. There is no provision of law for two general appraisers to undertake to act upon one case.

Q. It seems to me that the merchant appraiser has the advantage of you, because if his opinion concurs with yours that is the end of it, is it not?—A. Yes, sir.

Q. And if he concurs with the other general appraiser that is the end of it?—A. Yes sir.

Q. If he differs with you the collector decides between you?—A. Yes, sir.

Q. If the other two appraisers agree, then the matter does not go to the collector?—A. No, sir.

Q. So that you are liable, under this arrangement, to have one merchant appraiser and one general appraiser fixing the rate?—A. It is not impossible.

Q. And if the difference between you and the merchant appraiser is taken to the collector he may fix a different rate from the general appraiser and merchant?—A. Yes, sir.

Mr. WILLIAM KENT, assistant appraiser in charge of the silk, in the third division of the appraiser's office, was then sent for to make a statement in accordance with a previous desire which he had expressed.

The CHAIRMAN. Mr. Kent, you may go on, in your own way.

Mr. KENT (exhibiting samples of silk and other articles) These satins—and the variety is perfectly prodigious—are all appraised for payment of duty at the rate of 50 per cent. ad valorem. The importers are protesting against the payment of that duty, claiming that they are hat materials, and as such that they are entitled to be entered at 20 per cent. They are doing the same on cotton velvets, not 1 per cent. of which goes into hats; all this class of goods which we claim to be dutiable at 50 per cent. are really used for millinery purposes, and the importers are protesting on all this class of goods.

Q. They are used, however, as hat material?—A. They are used for trimming bonnets, &c.

By Mr. ALDRICH:

Q. And for some other purposes, as well?—A. And for some other purposes.

By the CHAIRMAN:

Q. How long has this been going on?—A. Regularly; it has been going on right along.

By Mr. ALDRICH:

Q. Do the parties aggrieved commence suits?—A. They have to commence suits, but there is none which has come to trial yet. Now, here are some ribbons; we class all these as silks on the ground that they are not commercially known as hat materials; but in Boston they class them at 20 per cent., as hat materials for 20 per cent. duty. We class them as goods in the piece. Cotton galloons [exhibiting] are classified in Boston at 20 per cent. That we have never classified under 50 per cent.

By the CHAIRMAN:

Q. What are they doing about that in Washington?—A. I have had a letter from Washington in reference to the Boston appraisement.

Q. They are classifying in Boston at 20 per cent. what you are classifying here at 50?—A. Yes, sir.

Q. The materials that are known as hat materials there, at 20 per cent., you appraise as silks at 50 per cent.?—A. Materials such as these bands and materials to form the crowns of ladies' hats. These bands [exhibiting] are regular hat-bands and used for binding the rims of hats. Those we have classified under the decisions from Washington; but we

have confined ourselves exclusively to these bindings and tips and sides of a hat; those we have classified at 20 per cent.; but nothing in the way of materials for ladies' hats, except the crowns, which are cut in shape and can be used for nothing else.

Q. The collector decides with you, and the case goes to the Secretary of the Treasury?—A. Yes, sir.

Q. Now, touching the recent decision of the Supreme Court respecting coverings. In your division, I take it, coverings represent a pretty large proportion of the value, do they not?—A. In ordinary cases the proportion would be about 3 per cent.; but you take certain goods, ribbons for instance, and sometimes it reaches 10 per cent. Take the little braids which I showed you this morning, and it would reach 30 per cent.

Q. So that any percentage on the amount of covering would not be equal or just?—A. No, sir; it would not. Take crockery, for instance; the charges are about 15 per cent. for coverings.

Mr. McMullen handed the chairman of the subcommittee some tabular statements, which are printed in the appendix, pages —, as Exhibits A, B, C, and D, viz:

EXHIBIT A. Statement showing the action taken by the appraiser on twenty-five reports, received at divers times, of invoices advanced by the experts employed at the respective consulates at Lyons, France, and Basle, Horgen, and Zurich, Switzerland.

EXHIBIT B. Findings of Special Agent Brackett, showing the amount of advances on invoice values, in the several divisions, for the year 1883.

EXHIBIT C. Number of invoices passed and advanced during six months ending December 31, 1885.

EXHIBIT D. Total advances on invoice values during a period of seven years.

The following communication has been received by the chairman of the subcommittee:

CUSTOM-HOUSE, NEW YORK CITY,
Collector's Office, February 13, 1886.

SIR: Referring to my statement made yesterday to your honorable committee, I beg that I may be understood as suggesting for your consideration, not so much that the additional (penal) duty shall be greater on consigned goods than on goods actually purchased, as to recommend that whatever the rate of such additional (penal) duty, that it attach for undervaluation in the invoice of consigned goods, not allowing any addition for market value in the entry of such goods.

If it be deemed wise that there shall be no allowance for damage, I submit that when the goods are so damaged as not to be worth the duties, that the importer may by law be permitted to abandon the goods to the Government.

Very respectfully,

JOSEPH TRELOAR,
Chief Clerk of the Customs.

Hon. WILLIAM B. ALLISON,
United States Senate, Chairman, &c.

Adjourned.

BOSTON, MASS., *March 4, 1886.*

Senators Allison, Aldrich, and Beck, of the subcommittee on undervaluations, &c., Committee on Finance, United States Senate, met the committees on testimony and remedial legislation in regard to undervaluations of imported merchandise appointed at a convention of merchants and importers of Boston, in the private office of Assistant United States Treasurer Kennard, at 11 o'clock a. m., and proceeded with their inquiry.

Senator ALLISON (chairman), addressing the chairman of the Boston committees, in opening the proceedings, said: Mr. Lewis, we are now ready to proceed. I want to say in the beginning, that this committee is ready to give you all the time possible to-day and to-morrow. We will be glad to hear you all day to-day, without interruption, until such time as we ought to adjourn, so it will be in order for you to go right on and make your statement.

Mr. WESTON LEWIS, chairman of the committees of the merchants and importers, in responding, said:

Mr. Chairman, and gentlemen of the Senate Finance Committee: As president of the organization composed of manufacturers and merchants of this city, which inaugurated the recent movement against undervaluation and other causes of loss to the customs revenue of the United States, and which has for its object a more complete and certain system for the honest and uniform collection of duties to be paid the Treasury, under the revenue laws of the United States, I have been requested in behalf of that body to officially represent them during this hearing which has now been entered upon by your honorable committee at their solicitation.

Permit me to thank you for your affirmative response, and to assure you that we appreciate your high sense of public duty which alone could have induced you to relinquish, even for a brief period, the pressing cares and responsibilities of your official station, and the comfort and enjoyment of your own homes at this unfavorable season of the year.

Your chairman admonished me by letter in advance that your sojourn in Boston would be limited to not exceeding two days; that our preparations for this hearing must be as complete and perfect as possible, and all testimony, suggestions, or recommendations as concise and compact as practicable.

I shall therefore occupy but a few moments of your time in presenting such preliminary considerations as it is expected of me to offer.

The several trade and industrial organizations of this city which were invited to co-operate in this movement, and made a favorable response, each choosing committees of their own members, for the purpose of forming one numerous, strong, influential, and representative association, were the Boston Merchants' Association, the Chamber of Commerce, the Commercial Club, the Boston Grocers' Association, the Fruit and Produce Exchange, the Paint and Oil Club, the New England Shoe and Leather Association, the New England Furniture Exchange, the Fish Bureau, the Beacon Society, the Dry Salters' Association.

At a meeting of all these committees, held January 20, an organization was effected, and the gentlemen elected to the several offices and upon the various committees represented the following industrial interests: Wool and woolen fabrics, worsted and worsted goods, dry goods, silks, crockery and other wares, sugar, molasses, fruits, boots, shoes, and leather; cutlery, aniline dyes, clothing, furniture, steamship companies, paper manufacturers, newspapers, bankers, groceries, provisions, cotton cloths, prints, &c.; paints, oils, drugs, &c.; linen thread, shipping interests, iron, steel, and hardware; textile machinery, fish, commission merchants, mineral waters, &c.

The several committees chosen have attended to their respective duties, and the reports of the committees on testimony and legislation, which have been carefully considered by and have received the approval of the association, will be presented to your honorable committee by Mr. Whitman, the chairman.

All the gentlemen selected to serve on the various committees are prominent, conspicuous, and distinguished merchants and manufacturers, representing a vast amount of capital invested in a great diversity of industries, who have displayed a deep, earnest interest in this agitation and inquiry respecting methods and practices so detrimental to the general business interests of the country.

Every citizen, every business man, every manufacturer, every legislator, should denounce and censure such frauds upon the Government.

It is not a question of party, of tariff, or of free trade, but rather it is whether "foreign manufacturers shall be permitted, by means of cheap labor, and the strong position they hold in New York, to continue to assail our whole domestic system and inflict a blow upon our industry which disturbs the whole fabric of our industrial as well as our credit system," and has almost driven out of our market the legitimate importer and caused a great loss of revenue to the Government.

We believe that the evils existing can, to a great extent, be remedied by proper legislation and Treasury regulations, and we trust that we may with confidence rely upon the wisdom and judgment of your honorable committee to frame such laws as shall be necessary to protect our great commercial and industrial interests against the frauds and corrupt practices now perpetrated upon the revenue system of this country.

The reports of our committees will present to you in full detail such suggestions and recommendations as they consider important and material; and a number of prominent and intelligent gentlemen have been invited to attend, who, if desired, will give you, from practical knowledge of the various subjects now being considered, such information and facts as in their judgment will be of importance and worthy your attention.

There is a deep, earnest, universal feeling among the merchants and business men of this city upon this question. A large amount of labor and great care has been given to its consideration by our association, and we trust that, through your earnest efforts to secure the necessary legislation, a more honest and uniform collection of the revenues of the United States may be secured.

Now, Mr. Chairman, following the suggestions indicated in my opening remarks, it gives me pleasure to introduce to you, and to your committee, Mr. William Whitman, who will present the two reports to which I have referred.

The CHAIRMAN. Mr. Whitman, we will be glad to hear you.

Mr. WHITMAN. Mr. Chairman, with your permission, I will first read the report of the committee on testimony in regard to undervaluations of imported merchandise, appointed at a convention of merchants and manufacturers of Boston, January 20, 1886:

To the convention of merchants and manufacturers of Boston, called to consider the subject of undervaluations of merchandise entered for customs duties:

The undersigned, appointed at a meeting of merchants and manufacturers held in Boston January 20, 1886, as a committee to suggest for the consideration of the United States Senate Committee on Finance the facts as to undervaluations of imported merchandise entered for customs duties, *errors in classification*, and evils in practical administration in the appraisal of merchandise, which can be established by testimony, have the honor to report as follows:

Before proceeding to the direct subject of their report the committee deem it proper to present some of the reasons why the inquiry in question is made by the particular organization under which they are acting, a convention of merchants and manufacturers of Boston. In common with all good citizens of the United States they have an interest in preserving from obstruction and taint the sources of our national revenue. They have an interest in keeping free from corruption the particular source of national revenue, a customs tariff, so that a maladministration of that system may not compel a resort to the more burdensome system of direct and excise taxation, and they have an interest in preserving a purity of administration in our customs laws, lest the taint of fraud and venality extend through our whole body politic. Besides their general interest as citizens, the merchants and manufacturers of the country, independently of all considerations of the protective character of customs laws, are peculiarly concerned in having such laws uniform and certain in their operation. Whether as manufacturers in competition with foreign producers, or as merchants in making their purchases, they require a certainty in the operation of existing laws and a uniformity in their application, in order to determine the enterprises, whether of production or of commerce, in which they shall embark or continue. In a word, a safe business in production or commerce is largely dependent upon an equality of administration of our customs laws.

Again, as the prices of goods in this country are chiefly governed by the markets of our principal ports of importation, it is of incalculable importance to the business of the whole country that the port surpassing nearly twofold all others combined in the extent of its importations should be free from the fluctuations of value attending an unequal administration of our customs laws. It is of high importance to the lesser commercial cities that that port should not, through defects in our customs laws, or through their maladministration and the undue privileges resulting therefrom, approach the position of the free cities of Europe in the middle ages in the control of prices and the monopoly of commerce. The tendency to such a position on the part of the city referred to has, for the last twenty years, been a matter of grave apprehension with those solicitous for the national welfare. An economist, as distinguished for the calmness of his statements as for his knowledge, Mr. Stephen Colwell, of Philadelphia, has thus vigorously pointed out this danger in one of his reports as a member of the revenue commission of 1865-'66, in language which it is eminently proper for us to repeat, because it is official testimony:

"Our foreign trade has for many years been taking a shape which has now grown to formidable dimensions. The factories, workshops, and the workmen are in Europe; the warehouse is in New York. Goods intended for the warehouse are invoiced at the factory cost, the duties are largely diminished, and the evil of competition with cheap labor increased. The mischiefs of thus harboring a class of men whose business is to debauch or mislead our officers, to rob us of revenue, and injure our domestic industry is so apparent that they should long since have found a remedy. These

foreign agents co-operate constantly for the evasion of our revenue laws. They pay inadequate taxes; they render no military service; they pay very little rent; their sympathies are all on the other side, and their business is to nullify the laws pertaining to our own commerce and industry. There is no redeeming feature to reconcile us to their presence and operations. If they realize fortunes here, their money, instead of going to increase capital or aid enterprise, is carried to swell the volume of capital there, which is employed in overwhelming our rising industry. No country in the world is afflicted with such a multitude of commercial parasites.

"The concentration of foreign commodities and agents of foreign firms and companies in New York gives this foreign interest the control of prices there, and in a large degree of the whole country. This is an advantage which places our home industry very greatly in the power of those who are interested to prostrate it altogether. * * * Foreign manufacturers can, when they please, by means of cheap labor and the strong position they hold in New York, assail our whole domestic system, and without any material loss to themselves inflict a blow upon our industry which disturbs the whole fabric of our industrial as well as our credit system."

Such is a picture, by a candid and disinterested observer, of the "consignment" system which has grown up under the shadows of the custom-house of New York, as it existed twenty years ago. Its feature save in no respect changed. With years it has expanded in extent, so that it has been recently declared by a high senatorial authority to control 90 per cent. of the importations at the port referred to. From this system results the greater part of the evils of undervaluation, wrong classifications, and other errors of customs administration of which we complain. That the custom-house in the port of Boston is comparatively free from these evils may be due to its exemption from the consignment system, of which New York is the center. The merchants and manufacturers of Boston, while not free from the selfishness inseparable from all trade, believe that they are rendering a service to all American merchants and manufacturers, including those of New York, in prominently urging an inquiry as to practices which injure our common industry and commerce, demoralize our people, and disgrace our common country.

The committee have made a careful personal inquiry as to the subject committed to them, have conferred with merchants engaged in importation, have employed agents specially informed as to the administration of our customs laws, and have sought all available sources of information.

From this inquiry they have formed certain conclusions as to errors of undervaluation in imported merchandise and as to facts of improper administration in our customs laws, which, in their opinion, can be established by sufficient testimony. They deem it unnecessary to specify particular cases or the names of parties and witnesses, and believe that they can best call the attention of the Senate committee to the subject of inquiry by presenting, in the form of specifications, the general facts which they think can be established by testimony.

(1) The charge of undervaluation, particularly at the port of New York, can be sufficiently sustained in respect to silks, cottons, embroideries and edgings, woolen and worsted goods, some kinds of pottery and glass ware, cutlery, and ribbon isinglass, because it can be shown that these articles are invoiced and entered at less than their true market value.

(2) The fact of undervaluation as to these goods can be established by the circumstance that regular dealers in these goods have been largely driven out of the importing trade, because they can purchase them delivered in New York at a less sum than they can import them direct.

(3) The specification (No. 1) is further sustained by the records of the appraiser's department in the port of New York, which show that of about 11,000 invoices of silks and embroideries (chiefly silks) imported at that port during the past six months, the values of 5,065 were advanced by the appraisers, and a large number of others were advanced by the importers themselves. A detailed statement of these advances, setting forth invoice prices and the advances made by the appraisers, can be furnished to the Senate subcommittee.

In these cases it can be shown that the goods were invoiced at far below the true cost of production, ascertained by experts stationed at the chief centers of foreign fabrication, and reported to the collector through the State Department. These statements, particularly as to silks, embroideries, and edgings, can be sustained by domestic dealers in these goods in our principal cities, who can show that the prices paid by them to New York agents of foreign houses sometimes exhibit such an enormous profit upon the invoiced value, with duties added, as to admit of no doubt as to undervaluation.

(4) The same system of undervaluation can be shown in the same manner in respect to woolen and worsted goods, especially those from Germany, none of which are regularly imported. It can be shown that woolens purchased in Germany are often shipped and invoiced from France; that French goods are shipped from London or Bradford,

and English goods from France with the evident purpose of having them examined in the appraiser's stores by persons not familiar with the goods.

(5) It can be shown that some kinds of pottery are entered at less than their proper duty through a system of fraudulent charges for packing, damage allowance for breakage and undervaluation as to market price.

(6) It can be shown by documentary proof that cutlery, more particularly goods from Germany, has been for many years largely and systematically undervalued upon entry at the port of New York, and that in some instances there has been an excess of importation of these goods over the amount invoiced and entered.

(7) It can be established by official testimony that there has been at the port of New York a systematic undervaluation of varnishes of at least 25 per cent.; that at the same port olive-oil is largely undervalued, directly on the oil, and in some cases by allowing the deduction of too large an amount on account of what is called cost of packing, &c.

(8) Sufficient evidence can be adduced establishing the fact that a large proportion of the importations into the port of New York, consists of consignments to agents or partners of foreign houses who ship the goods; that as a rule these consignees are foreigners; and that the system of consignment is adopted for the purpose of evading payment of the proper duty.

(9) This system of consignment has largely diverted the business of importation from its natural and legitimate channels.

(10) As a consequence of the consignment system, the action of most of the reappraising boards at the port of New York favors invoice prices, even in cases of excessive undervaluation, rather than the true market value.

(11) There is strong evidence of frequent collusion at the port of New York by merchant appraisers, who are at the same time importers or agents of foreign houses, for the purpose of passing upon the value of merchandise of each other at less than its true amount.

(12) As another consequence of the consignment system, many important classes of foreign goods, particularly silks, cannot be purchased abroad, and American applicants for purchase there are directed to the agents of foreign houses in this country, for the obvious reasons of concealing the market price, which would be established by sales abroad.

(13) As bearing upon the particular interests of the merchants of Boston, it can be shown that improper and exclusive "damage allowances" are made at the port of New York such as are not permitted at the custom-house in the port of Boston; that improper classifications, admitting goods at a lower rate of duty than provided by law, have been made or permitted at the former port, and that Boston merchants, through facilities of entries at New York at lower duties, are unable to import directly certain goods as cheaply as they can purchase them in New York; that numerous cargoes of sugar, which would naturally have been entered at Boston, have been deflected to New York, presumably to be submitted to a more facile polariscope; and that, as a result of these unwarranted advantages in the port of New York, the comparative imports of Boston are steadily declining.

It is the duty of the undersigned, in making these charges, to say that the chief of our customs administration, the present Secretary of the Treasury, has made vigilant inquiry into the abuses referred to, and that his efforts to remedy them by all means which the existing laws place at his command deserve the highest commendation.

If these allegations can be established, it is plain that the Government is defrauded of its legitimate revenue, the barriers erected, whether wisely or not, for defense of American production are avoided, our customs laws are made variable and unequal in their operation, the course of legitimate commerce is changed, and the lesser cities of the country are deprived of their natural and accustomed trade by the temptations which wrongfully attract the mass of our foreign importations to one. These considerations, we conceive, are an ample justification for the movement inaugurated by the merchants and manufacturers of Boston to remedy these evils. This movement, it need not be said, was not commenced by them with any invidious sentiment towards the great city which is the center of the evils complained of. In the matter of importations that city is not the metropolis of a State, but of the country. Of the total value of our importations in the year ending June 30, 1885—\$577,527,329—there were imported into the city of New York a value of \$380,077,748, or nearly 66 per cent. of our total importations. A complaint of the administration of our customs laws necessarily implies, without any explicit allegation, a special reference to the chief theater of their operation.

The inquiry pursued by this committee has necessarily brought to their attention suggestions from official and other sources for remedying the evils complained of. This committee will not encroach upon the province of an associate committee nor recommend any definite measures of legislation, but it may properly intimate for the con-

sideration of the Senate committee some points of inquiry which have been suggested by those whose opinions are entitled to respect.

The undersigned accordingly commend, without any definite recommendations, for the consideration of the committee of the Senate the following points of inquiry, in addition to those which they understand have been recommended by the committee on legislation appointed by your organization, namely:

(1) Whether the number of general appraisers, on account of the large amount of business before the appraising boards, ought not to be increased, say, to thirteen in number.

(2) Whether the duty of classification should not be imposed upon the appraiser, and not, as at present, upon the collector, in ports where there is an appraiser.

(3) Whether the report of the examining officer, in all cases in which the invoice price is advanced, should not be made presumptive evidence of the true market value at the hearing of the reappraising board.

(4) Whether the reasons for the conclusion of the examining officer should not be given to the reappraising board.

(5) Whether, whenever an attempt shall be made to enter goods by false entries, or improper classifications, the same should not be reported at once to the Department, and that report transmitted to every customs port in the country.

(6) Whether notice of advances upon the invoice value should not be given to the importer at once, so that there should be no delay in reappraisements.

(7) Whether the manner of conducting the hearings at the reappraisements should not be changed, so that there shall be but one case heard at a time by the appellate board, and so that those not interested in the particular case should be excluded from the hearing.

Respectfully submitted,

WILLIAM WHITMAN,
ALPHEUS H. HARDY,
THOMAS DANA,
J. R. LEESON,
W. F. SAYLES,
CHARLES RICHARDSON,
GEORGE G. GRANGER,
D. B. CLAFLIN,
J. HOMER PIERCE,
T. S. EDMANDS,
A. P. OLZENDAM,
T. F. PATTERSON,
H. T. SPOONER,
GEORGE C. BOSSON,

Committee on Testimony.

The next report is the report of the committee on remedial legislation for undervaluations of imported merchandise, appointed at a convention of merchants and manufacturers of Boston, January 20, 1886.

I will only read such parts as I think are important, and if there is anything you wish read further than that I will be glad if you will so indicate.

The CHAIRMAN: Mr. Whitman, just read what you regard as essential to make up your case.

Mr. WHITMAN (reading):

To the convention of merchants of Boston called to consider the subject of undervaluations of merchandise entered for customs duties:

The undersigned, appointed at a meeting of merchants and manufacturers, held in Boston the 20th of January, 1886, as a committee to suggest for the consideration of a subcommittee of the United States Senate Committee on Finance remedial legislation for undervaluations of imported merchandise entered for customs duties, have the honor to report:

It is unnecessary for this committee to enter into any inquiry as to the fact of systematized undervaluations in imported merchandise entered for customs duties. This is the province of another committee, and the facts are sufficiently established by the reports of the present and late Secretaries of the Treasury.

The first point of inquiry for this committee is as to the defects of the present law in determining and remedying undervaluations. The law under which appraisement

of merchandise entered for customs duties and the penalties for undervaluations are imposed is as follows:

SEC. 2900. The owner, consignee, or agent of any merchandise which has been actually purchased, or procured otherwise than by purchase, at the time, and not afterward, when he shall produce his original invoice to the collector and make and verify his written entry of his merchandise, may make such addition in the entry to the cost or value given in the invoice as in his opinion may raise the same to the actual market value or wholesale price of such merchandise at the period of exportation to the United States in the principal markets of the country from which the same has been imported; and the collector within whose district the same may be imported or entered may cause such actual market value or wholesale price to be appraised; and if such appraised value shall exceed by 10 per centum or more the value so declared in the entry, then in addition to the duties imposed by law on the same, there shall be collected a duty of 20 per centum ad valorem on such appraised value. The duty shall not, however, be assessed upon an amount less than the invoice or entered value (474).

(1) It will be seen that the law at present merely permits the appraisement. It says: "The collector *may* cause such actual market value or wholesale price to be appraised." And your committee are informed that in practice, unless there is some cause for suspicion, the invoice is often taken as correct without any investigation. It seems clear that there should be an appraisement separate and distinct from the invoice in all cases, and that actual appraisement should not be, as at present, optional with the collector or the appraising officers.

(2) Under this statute no penalty is imposed unless the appraised value exceeds the entered value 10 per centum or more. This is practical encouragement by law of a general system of undervaluation within the range of 10 per cent., and an inducement to unscrupulous importers to make their entries as nearly as they regard safe within the limit.

(3) It will be seen that under the present law a penalty of 20 per cent. additional duty is imposed when the appraised value exceeds by 10 per cent. the value declared in the entry. The penalty may be incurred by a variance of a few cents in the appraisal of the value. It is known that this excessive penalty has the effect, in many cases, to prevent the appraising officers from raising the valuation above 10 per cent.

(4) There is no provision in the present law for the relief of honest importers who have incurred this excessive penalty through mistake, or inadvertence.

This penalty of the 20 per cent. additional duty, as we shall hereafter see, is the only one at present practically applicable in cases of systematic fraud. The penalty is too small for cases of actual fraud, and too large for errors of judgment on the part of honest, but inconsiderate or uninformed importers.

The evil of undervaluation has been greatly aggravated by a barrier which injudicious legislation has erected against the successful prosecution in the courts of frauds in valuation. Prior to the law of June 22, 1874, entitled "An act to amend the customs laws and to repeal moiety," the burden of proof of innocence and absence of fraud in cases of seizure, rested upon the claimant of the goods.

The provisions of the law of 1874 were as follows:

"In all actions, suits, and proceedings in any court of the United States now pending or hereafter commenced or prosecuted to enforce or declare the forfeiture of any goods, wares, or merchandise, or to recover the value thereof, or any other sum alleged to be forfeited by reason of any violation of the provisions of the customs-revenue laws, or any of such provisions, in which action, suit, or proceeding an issue or issues of fact shall have been joined, it shall be the duty of the court, on trial thereof, to submit to the jury, as a distinct and separate proposition, whether the alleged acts were done with an actual intention to defraud the United States, and to require upon such a proposition a special finding by such jury; or if such issues be tried by the court without a jury, it shall be the duty of the court to pass upon and decide such proposition as a distinct and separate finding of fact; and in such cases, unless intent to defraud shall be so found, no fine, penalty, or forfeiture shall be imposed."

Judge Folger, Secretary of the Treasury, in a communication to the President, and by the latter submitted to Congress, dated March 28, 1884, says of this law that "its effect is to require the Government to show, *affirmatively*, the fraudulent intent of the importer.

"The jury must bring in a distinct and separate finding upon this question. If no such intent on the part of the person entering the goods is found, no matter how great the undervaluation perpetrated by the foreign manufacturer, who is the owner of the goods, no fine, penalty, or forfeiture can be imposed.

"Since the passage of this act the Government has almost uniformly failed to obtain verdicts in litigated cases, however strong the evidence of fraud adduced upon the trial.

"Whatever may have been thought as to the need of protecting the rights of individuals by the enactment of this law, it is clear that its result has been to render the

Government almost powerless to enforce the revenue laws in cases of fraudulent undervaluation by foreign manufacturers or unscrupulous importers, and to work great injury to the interests of importers who refrain from engaging in this dishonest practice."

With these statements of the defects of the present law, confirmed by high judicial and administrative authority, we conceive that nothing need be added to show that the existing law as to undervaluations of imported merchandise entered for customs duties requires amendments.

The next and most important and difficult question is the legislation required for the three great interests which this subject most directly concerns—the Government, for the collection of its revenue, the mercantile classes, equally interested in the prevention of frauds and of undue restrictions upon commerce, and the productive classes, whose domestic industries are as much compromised by variable as by low duties on foreign imports. In the reconciling of all these interests, no one of which should be preponderating, consists the difficulty of the legislation required.

The declination of the present Secretary of the Treasury to recommend any remedial legislation for the evil which he admits, compels us to consider the plans proposed by other administrative and legislative authorities.

Three plans, emanating from high public authorities, and prepared after an earnest consideration of the subject, have special prominence; those of Judge Folger, late Secretary of the Treasury, the Tariff Commission, and Hon. Nelson W. Aldrich, of the Finance Committee of the Senate of the United States.

The bill proposed by Secretary Folger, and submitted by him through the President to Congress in a communication of March 28, 1884, is as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the actual foreign-market value of any merchandise imported into the United States and subject to ad valorem duty is found by the appraising officers to exceed the invoice value, there shall be levied and collected, in addition to the proper duties, a penalty equal to double the amount of duty accruing upon such advanced value.

SEC. 2. If any owner, consignee, or agent of any merchandise subject to ad valorem duty shall knowingly make or attempt to make an entry thereof by means of any false invoice or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which does not contain a true statement of the actual cost of such merchandise if purchased, or, if obtained otherwise than by purchase, the actual market-value thereof at place where the same was purchased or manufactured, at the date of exportation, or by means of any other false or fraudulent document or paper, or of any other false or fraudulent practice or appliance whatsoever, such merchandise, or the value thereof, shall be forfeited to the United States.

SEC. 3. That whenever any person not an officer of the United States shall furnish to the Secretary of the Treasury, or to any chief officer of the customs, or to a district attorney, original information concerning any fraud upon the customs revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fines, penalties, or forfeitures incurred, whether by consignors, consignees, importers or their agents, or by any officer or person employed in the customs service, such person so furnishing information shall be entitled to receive an award of compensation equal to one-fourth of the gross proceeds of such duties, fines, penalties, or forfeitures so recovered, to be paid under such regulations as the Secretary of the Treasury may prescribe.

SEC. 4. That whenever any officer or employé of the Government shall detect and seize goods, wares, and merchandise in the act of being smuggled, or goods fraudulently undervalued, or who shall detect a fraud by undervaluation, false weights, fictitious description or any other device, upon the customs revenue, such officer shall be entitled to receive an award of compensation equal to one-fourth of the gross proceeds resulting from such seizure, or which may be recovered on account of such fraud.

SEC. 5. That the sixteenth section of the act entitled "An act to amend the customs revenue laws and to repeal moiety laws," approved June 22, 1874, be, and the same is hereby, repealed, and in all suits or information brought, where any seizure is made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the court.

SEC. 6. That all acts and parts of acts inconsistent with this act be, and the same are hereby, repealed.

Secretary Folger's bill was naturally drawn with an eye mainly to the interests of the Government in a rigid collection of revenue. And certain safeguards which might have been provided for the interests of honest merchants are omitted.

The first section contains, substantially, the provision in the Tariff Commission's and Senator Aldrich's bill for an increasing penalty in proportion to the extent of the

undervaluation, but the provisions are less definite, and there is an omission of what is provided in the other bills mentioned, the adoption of a reasonable criterion of presumptive fraud. Besides, there is no provision for correcting mistakes made without intent of fraud—an important omission.

The second section provides a distinct penalty for fraudulent invoices, which has been adopted by Senator Aldrich.

The third and fourth sections restore most of the objectionable features of the old detective or moiety system.

The fifth section, as in the two other plans, provides that in all suits and informations where seizure of merchandise is made for undervaluation, the burden of proof shall lie upon the claimant. As all the bills proposed unite upon this important amendment, the question of its propriety need not be discussed.

The CHAIRMAN. We are to infer from that that your committee concurs in the repeal of that 16th section.

Mr. WHITMAN. That will be stated further on.

It is unnecessary to dwell upon the tariff commission's plan, as its most important provision has been adopted by Senator Aldrich, except to say that the subject was most thoroughly considered by that body with the aid of the most experienced officers of the custom-house at New York, and that their plan met the approval of an ex-Secretary of the Treasury, Senator Sherman.

The bill introduced by Mr. Aldrich in the Senate of the United States January 19, 1886, which has been referred to the Committee on Finance, is as follows:

A BILL to prevent frauds upon the customs revenue.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the dutiable or foreign market value of any article of merchandise imported into the United States and subject to ad valorem duty, or to duty based in whole or in part on values, is found by the appraising officers to exceed the invoice or entered value thereof, whether such invoice or entered value shall be set forth in a certified invoice, a *pro forma* invoice, or in a statement in the form of an invoice, there shall be levied, collected, and paid, in addition to the duties now imposed by law on such merchandise, a further sum equal to 2 per centum of the total appraised value for each 1 per centum of the increased valuation, as ascertained by the appraisers, in excess of the entered value; and if such appraised value shall exceed the entered value more than 15 per centum, the entry shall be deemed fraudulent, and the collector of customs shall seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws.

SEC. 2. That in addition to the methods now authorized by law for determining actual foreign market or dutiable value, and to assist in the ascertainment of such value in the appraisal or reappraisal of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on values, when such merchandise has been consigned by any person or persons in any other country to a person or persons, agent, partner, or consignee in the United States, or has been obtained otherwise than by actual purchase in the ordinary course of business, it shall be the duty of the appraiser or appraisers to determine, first, the cost of production of such merchandise at the time and place of manufacture, such cost of production to include cost of materials and manufacture, all incidental expenses, insurance, interest, commissions, superintendence, rent, depreciation of plant, finishing, and preparation for shipment, and a reasonable profit for manufacture, not less than 10 per centum; and, second, the home value of such merchandise, which shall be ascertained by deducting from the wholesale price thereof in the principal markets of the United States the amount of duties thereon and the cost of transportation from the last port of exportation to the port of importation; and in no case shall the dutiable value of such merchandise be appraised, upon original appraisal or reappraisal, at less than the cost of production of the home value thereof, ascertained as herein provided.

SEC. 3. That if any owner, consignee, or agent of any merchandise subject to ad valorem duty, or to duty based in whole or in part on value, shall knowingly make or attempt to make an entry thereof, by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which does not contain a true statement of the actual cost of such merchandise if purchased, or if obtained otherwise than by purchase, of the actual market value thereof, at the time of exportation to the United States, in the principal markets of the country from whence the same has been exported, or by means of any other false or fraudulent document or paper, or by means of any other false or fraudulent practice or appliance whatsoever, such merchandise, or the value thereof, shall be forfeited to the United States.

SEC. 4. The one-half of all moneys which shall be hereafter paid into the Treasury of the United States from fines, penalties, or forfeitures incurred for violations of the customs-revenue laws shall constitute a fund from which may be paid, from time to time, on the joint order of the Secretary of the Treasury and the Secretary of State, who are hereby created a board for this purpose, such sums as they may, in their discretion, determine to meritorious officers of the customs or consular service who shall have been instrumental in the detection or punishment of frauds upon the customs revenue; and the board thereby created shall annually make a report of their doings hereunder to Congress, stating in detail the names of parties to whom money has been paid, their position in the public service, the nature of the services rendered, and the amount paid to each.

SEC. 5. That the sixteenth section of the act entitled "An act to amend the customs-revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, be, and the same is hereby, repealed; and in all suits or informations brought where any seizure is made pursuant to any act providing for or regulating the collection of duties on imports or tonnage, if the property is claimed by any person, the burden of proof shall lie upon such claimant: *Provided*, That probable cause is shown for such prosecution, to be judged of by the courts.

SEC. 6. That all acts and parts of acts inconsistent with this act are hereby repealed.

The first and most important section of this bill has for its purpose the discouragement of experiments in even slight undervaluation, by imposing penalties which, while not too severe, will make any experiment in undervaluation result in loss. The penalty is very properly made proportionate to the extent of the undervaluation. This feature of Senator Aldrich's bill is recommended by the fact that it is substantially embodied in the two other plans referred to.

Another important feature of this bill is the fixing upon a reasonable criterion of presumptive fraud, viz, an undervaluation to the extent of 15 per cent.

The provisions in this section with which in the main we agree, in our opinion are subject to some exceptions. The first is that the line where the penalty begins is too abrupt, and that no account is taken of the consideration, that without any purpose of fraud on the one hand, or rigid exaction of the law on the other, there may be an honest difference of opinion as to valuation; for, as Secretary Folger observes, "the most skillful expert cannot be depended upon to fix values with absolute correctness."

By Mr. BECK:

Q. You say the penalty begins too abruptly?—A. Yes.

Q. Does not the Aldrich bill leave a margin of 15 per cent. before the presumption of fraud?—A. Fraud begins after it reaches 15 per cent.

Q. Are you discussing fraud or penalty?—A. Penalty.

It is believed by many who have had practical experience in appraisements, in which we concur, that there should be a margin, before the penalty attaches, for a reasonable difference of opinion as to values. This margin has been placed by experts at 5 per cent. It certainly should not exceed that. It may, perhaps, properly be less, but we are firmly of the opinion that some margin should be allowed, and this would make the criterion of presumptive fraud less severe than in the bill now under discussion.

We think, secondly, that some provision which is omitted in this bill, and does not exist under the present law, should be made for relief when the collector and Secretary of the Treasury are satisfied that the undervaluation is the result of manifest clerical error or mere mistake, without any intention to undervalue or defraud the revenue.

We think, thirdly, that there should be an express provision that the penalties and forfeitures provided for in this section, shall apply only to the particular articles in each invoice which shall be undervalued.

By Mr. ALDRICH:

Q. That is provided for in the first section of the bill.—A. We did not so interpret it, and for reasons which will be brought out further on.

Q. That was my intention.—A. The present law carries the whole invoice.

We have embodied our views upon these points in some slight amendments made to the first section of Senator Aldrich's bill.

The second section of Senator Aldrich's bill embodies, more fully, a provision partially incorporated in the law in 1883. (Paragraph 853, sec. 9, in Heyl's Digest.)

It is peculiarly applicable to silk goods, so generally consigned, and in which there is at present no complete method of determining the actual foreign market value. This feature, although imperfectly incorporated in the present law, it is alleged has proved of great service in preventing undervaluations of silk imports.

It is understood that some of the appraising officers construe the present law as making it merely permissible to appraise merchandise in the cases mentioned, by ascertaining the cost or value of the materials composing such merchandise, although the latter portion of the existing law would seem to make this method imperative. The bill under review makes it more clearly imperative upon the appraising officers to determine the cost of production in the cases mentioned, and the elements of the cost of production are more specifically described. In these respects the section under consideration, it is believed, will be more effective for the purposes in view than the present law, and the portion of the section relating to ascertaining the costs of production in the cases mentioned has our general approval. Some slight changes are suggested in the draft of the bill which we have submitted. The committee, however, seriously question the expediency of the provision in the latter part of this section for making the home value of the merchandise in question a basis of the dutiable value on appraisal. They fear that the introduction of home valuation in the cases mentioned may be regarded as the entering wedge of a policy which would be revolutionary of the system of valuation in our customs laws, which has hitherto met with the general approbation of the commercial community. The committee deeming it inexpedient to endanger the wise provisions of this bill by any questionable measure, have, in the draft of the bill which they recommend, omitted the provision as to home valuation.

In the cases contemplated in this section, the committee are of the opinion that an additional means for determining the actual foreign market or dutiable value may be secured by requiring consignees to furnish a sworn statement of the consignor, declaring the costs of production of the merchandise consigned, which shall include all the elements of the cost of production stated in the section referred to; and the committee have added in the draft of the bill which they recommend a separate section to the above effect.

The amendments introduced by the committee to the sections relating to the appraisal of consigned merchandise, contemplate obtaining information as to market values or costs of production from our consular officers. It is understood that some of our Secretaries of State have instructed our consular officers to make reports of the cost of production of foreign merchandise which is ordinarily consigned, and not offered for sale in open markets abroad, but there is no provision of law making such duty obligatory upon our consular officers, and we recommend that a provision to such effect be made by law. The committee not having had an opportunity to confer with the officers of the State Department, who should be consulted in the preparation of such a law, do not include any provision to this effect in the bill which they recommend.

The third section of Senator Aldrich's bill, adopted from Secretary Folger's bill, appears unobjectionable.

Section fourth, embodying in a modified form the detective or moiety system, presents a question of great delicacy and difficulty.

Although intrinsically there can be no moral objections to the use of detective measures, which are justified in ordinary cases of criminal frauds, it may be doubted whether a system of detection in the administration of our revenue laws approaching the moiety plan, which was rejected by public opinion, may be expedient, as even sentimental objections which would make the administration of our customs laws unpopular are entitled to grave consideration. The question then arises whether in the modified plan submitted in this section there will be a sufficiently increased efficiency in the detection and prevention of undervaluation to outweigh the popular objection to any moiety system.

The plan presented in this section is apparently as free from objection as any moiety system which can be devised. It is modeled, as we are informed, after one adopted in the British custom-house administration. It introduces a new element not found in previous systems, an inducement for vigilance on the part of our consular officers abroad, where the first steps for fraudulent undervaluation are usually taken, and the disposition of the fund provided for the protection and punishment of frauds is guarded by wise restraints. Notwithstanding the excellent provisions in this section, we think that the same objects may be accomplished by a slight amendment of the statute of 1874, to which no popular objection has been made. Under that law any person not an officer of the United States may be compensated for information leading to the detection of fraudulent valuation. An amendment permitting the same compensation to be made to an officer of the United States, of course including consular officers, will secure the same object as the fourth section of the bill under consideration, and might be more easily procurable in legislation.

Your committee respectfully submit the draft of a bill, largely copied from that of Senator Aldrich, incorporating the amendments above suggested, adding a new section providing for a sworn statement by the consignor of the costs of production, when merchandise entered for customs duty has been consigned or obtained otherwise than in the ordinary course of actual business, and substituting for section 4 of Senator Aldrich's bill an amendment to section 4 of the law of June 22, 1874, by striking out of the said section after the words, "and whenever any person," the words "not an officer of the United States," so that the section as amended shall read as follows:

"2146. SEC. 4. That whenever any officer of the customs or other person shall detect and seize goods, wares, or merchandise in the act of being smuggled, or which have been smuggled, he shall be entitled to such compensation therefor as the Secretary of the Treasury shall award, not exceeding in amount one-half of the net proceeds, if any, resulting from such seizure, after deducting all duties, costs, and charges connected therewith: *Provided*, That for the purposes of this act, smuggling shall be construed to mean the act, with intent to defraud, of bringing into the United States, or, with like intent, attempting to bring into the United States, dutiable articles without passing the same, or the package containing the same, through the custom-house, or submitting them to the officers of the revenue for examination. And whenever *any person* shall furnish to a district attorney, or to any chief officer of the customs, original information concerning any fraud upon the customs revenue, perpetrated or contemplated, which shall lead to the recovery of any duties withheld, or of any fine, penalty, or forfeiture incurred, whether by importers or their agents, or by any officer or person employed in the customs service, such compensation may, on such recovery, be paid to such person so furnishing information as shall be just and reasonable, not exceeding in any case the sum of \$5,000, which compensation shall be paid under the direction of the Secretary of the Treasury, out of any money appropriated for that purpose."

Your committee have not regarded themselves limited to the subject of undervaluations in considering the defects in the administration of our customs laws. Merchants and manufacturers suffer perhaps as much from erroneous or varying *classifications* of imported merchandise for duty as from undervaluations.

Upon this subject we do not hesitate to embody the views of those who have thoroughly considered it, and in which we concur. Some of the objections to the present system have been thus stated:

"In case of dissatisfaction with the decision of the collector, the law provides for a protest and appeal to the Secretary of the Treasury, who hears the case and affirms or reverses the holding of the collector. The decision of the Secretary is final, unless suit is brought against the collector to recover back the duties claimed to have been illegally or erroneously exacted within ninety days. The crowded condition of the dockets of the courts necessarily occasions great delay in the decision of these cases, and when decided the case, being subject to writ of error or appeal, when taken to the Supreme Court, again finds its place on a docket encumbered by accumulated business, and it is ordinarily several years before a final decision is reached.

"Meantime a great number of importations have been made, presenting the same question already in process of litigation, and the importer is compelled to pay the rate of duties already fixed by the Secretary, and, if he desires to save the question, must protest and appeal and commence his suit to recover back the duties which he claims have been illegally or erroneously exacted from him. Thus the court dockets are further encumbered, and the importers subjected to the expense and annoyance of this added litigation, which is ordinarily determined by the decision of the original case.

"Meanwhile, pending the litigation, the merchandise imported has been sold, and the duties paid being part of their cost enter to a greater or lesser extent into the price; and, to the extent that these duties have been paid by the purchaser, he is necessarily without relief, so that on reversal of the decision of the Secretary the duties refunded (less attorneys' fees and expenses) become an additional profit to the importers, who have protested, appealed, and commenced action within the time required by law. Pending the litigation, there has been such uncertainty as to the rate of duty and consequent cost of the merchandise as to necessarily interfere materially with legitimate commercial transactions."

In the earlier history of the country, when importations were comparatively small, the business of the Secretary of the Treasury comparatively light, and the court dockets comparatively unencumbered, no considerable inconvenience seems to have been experienced from this mode of proceeding.

But several of our former Secretaries of the Treasury, the Tariff Commission, and some of our leading industrial organizations and commercial bodies, who have specially considered this subject, agree that a more simple and speedy method is very desirable, if not absolutely necessary. This method they find in the establishment of a customs tribunal.

We submit and append to this report a bill for the establishment of a customs court, framed in consultation with the most experienced customs experts in the country, recommended by high administrative and legal authorities and some of our most important commercial and industrial organizations, and which we heartily approve, believing that this measure would greatly assist in making the machinery for collecting the duties work as simply and as easily as possible, and avoid much which makes the practical working of a tariff unpopular and unnecessarily onerous.

RECAPITULATION OF OBJECTS AIMED AT IN THE MEASURES RECOMMENDED.

- (1) The repeal of the existing provision imposing the burden of proof, in cases of seizure, upon the Government.
- (2) Fixing a reasonable criterion of presumptive fraud.
- (3) Making the penalties for fraud proportionate to the extent of undervaluation.
- (4) Leaving a reasonable margin for a difference of opinion as to undervaluation.
- (5) Providing a remedy for mistakes made in valuation without intent of fraud.
- (6) Providing that penalties shall apply only to the particular articles undervalued in each invoice.
- (7) Providing more effectual means for ascertaining the value of merchandise obtained otherwise than by actual purchase in the ordinary course of business.
- (8) Providing penalties for fraudulent practices in the entry of merchandise.
- (9) Providing by a slight amendment to an existing law inducements for vigilance respecting valuation on the part of customs and consular officers.
- (10) A provision for a customs court, to determine questions of classification for duty.

These measures, your committee believe, will be largely preventive of fraudulent undervaluation and improper classification, and also relieve honest merchants from many burdens to which they are now subjected.

Respectfully submitted.

WILLIAM WHITMAN,
JOHN W. CANDLER,
ALEXANDER H. RICE,
WILLIAM H. LINCOLN,
WILLIAM A. RUSSELL,
WILLIAM CLAFLIN,
ALPHEUS H. HARDY,
ROLAND WORTHINGTON,
JOHN L. HAYES,
JOSEPH SAWYER,
Committee on Legislation.

FEBRUARY 25, 1886.

The bills recommended by the committee and appended to their report are as follows:

A BILL to prevent frauds upon the customs revenue.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That whenever the dutiable or foreign market value of any article of merchandise imported into the United States and subject to ad valorem duty, or to duty based in whole or in part on values, is found by the appraising officers to exceed the invoice or entered value thereof, whether such invoice or entered value shall be set forth in a certified invoiced, a *pro forma* invoice, or in a statement in the form of an invoice, more than five per centum, and not more than fifteen per centum, there shall be levied, collected and paid, in addition to the duties imposed by law on such merchandise, a further sum equal to two per centum of the total appraised value for each one per centum of the increased valuation as ascertained by the appraisers, in excess of the entered value; and if such appraised value shall exceed the entered value more than fifteen per centum, the said entry shall be held to be presumptively fraudulent, and the collector of customs shall seize such merchandise and proceed as in cases of forfeiture for violations of the customs laws; provided that the penalties and forfeitures in this section provided for shall only apply to the particular articles in each invoice which are undervalued; and provided further, that when it shall be made to appear to the collector by satisfactory evidence that the said undervaluation on said entry was caused by a manifest clerical error, or mere mistake, and without any intention to undervalue or defraud, the collector shall so certify to the Secretary of the Treasury, and with such certificate transmit the evidence in support thereof, and the Secretary of the Treasury, if fully satisfied that said certificate is sustained by said evidence, and not otherwise, may remit said penalty, or may remit said for-

feiture at any time before the commencement of legal proceedings for forfeiture, and not afterwards; and in such legal proceedings the fact of such undervaluation shall be presumptive evidence of fraud, and the burden of proof shall be on the claimant to rebut the same, and forfeiture shall be adjudged unless he shall fully rebut said presumption of fraudulent intent by sufficient evidence.

SEC. 2. That in addition to the methods now authorized by law for determining the dutiable value, when the actual foreign market value cannot be ascertained, and to assist in the ascertainment of such value in the appraisal or reappraisal of any article of imported merchandise wholly or partially manufactured and subject to ad valorem duty, or to duty based in whole or in part on values, when such merchandise has been consigned by any person or persons in any other country to a person or persons, agent, partner, or consignee in the United States, or has been obtained otherwise than by actual purchase in the ordinary course of business, it shall be the duty of the appraiser or appraisers to ascertain by all available means, including official reports from consular officers and agents of the Treasury, the cost of production of such merchandise at the place of manufacture and at the time of shipment; such cost of production to include costs of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise for shipment, and a profit of not less than five per centum upon the total cost as thus ascertained; and in no case shall the dutiable value of such merchandise be appraised, upon original appraisal or reappraisal, at less than the cost of production or value thereof, ascertained as herein provided.

By the CHAIRMAN:

Q. Now, Mr. Whitman, what would you have the appraiser include?—A. We think that phraseology is better than to specify the items.

Q. You would substitute that general statement in place of particularity?—A. Yes, sir.

Mr. BECK. You would consult the consular reports; but the trouble is that the consular service is of very little use or value to us in this particular. You need not stop; read on.

SEC. 3. That in the cases provided for in the preceding section, to wit, when merchandise entered for customs duty has been consigned by any person or persons to a person or persons, agent, partner, or consignee in the United States, or has been obtained otherwise than by actual purchase in the ordinary course of business, such person or persons, agent, partner, or consignee, shall at the time of the entry of such merchandise present to the collector of customs at the port where such entry is made, a statement signed by the consignor or manufacturer of such merchandise, declaring the cost of production of such merchandise, such cost to include all the elements of cost stated in the preceding section, such statement to be sworn to by the person signing the same and bear the attestation of a consular officer of the United States, who shall retain a copy thereof to be furnished by such consignor.

The CHAIRMAN:

Q. That is a new provision?—A. Yes, sir.

Q. That is intended to require the consignor when he presents himself to the consular officers to make oath to these items in detail?—A. Yes.

By Mr. BECK:

Q. Ought it not to be a consular officer of a particular district? If he does not reside in the place the attestation is of little value, and you leave it pretty loose.—A. I should prefer that language, wherever there is a consul.

By the CHAIRMAN:

Q. How would "the nearest consular office" do?—A. We would prefer to have your committee so phrase the law as to have the consular oath taken in the district where the goods are shipped from.

By Mr. ALDRICH:

Q. The law now requires that the consignor shall furnish an invoice,

which shall set forth the market value of the goods, to which he is obliged to make oath or declaration?—A. Yes.

Q. Do you intend this to take the place of that?—A. Yes, in case of consigned goods.

Q. I think that ought to be set forth, or it might be misleading.—A. Of course the committee of which I am chairman did not consider ourselves competent to write the law. The idea was to simply place the man who consigns goods upon the same footing as the man who sells; the man who receives consigned goods upon the same footing as the purchaser.

By Mr. BECK:

Q. Does your law make any provision about *pro forma* invoices?—A. We adopted the provisions of Senator Aldrich's bill.

SEC. 4. That if any owner, consignee, or agent of any merchandise subject to ad valorem duty, or to duty based in whole or in part on value, shall knowingly make or attempt to make an entry thereof, by means of any false invoice, or false certificate of a consul, vice-consul, or commercial agent, or of any invoice which does not contain a true statement of the actual cost of such merchandise if purchased, or if obtained otherwise than by purchase, of the actual market value thereof, at the time of exportation to the United States, in the principal markets of the country from whence the same has been exported, or by means of any other false or fraudulent document or paper, or by means of any other false or fraudulent practice or appliance whatsoever, such merchandise, or the value thereof, shall be forfeited to the United States.

SEC. 5. That section 4 of the statute of June 22, 1874, entitled "An act to amend the customs revenue laws, and to repeal moiety," be amended by striking out after the words "and whenever any person" the words "not an officer of the United States," so as to read "and whenever any person shall furnish," &c.

SEC. 6. That all acts and parts of acts inconsistent with this act are hereby repealed.

A BILL to create a customs court and provide a better system for the trial of customs-revenue cases.

Be it enacted by the Senate and House of Representatives of the United States in Congress assembled, That a court shall be, and is hereby constituted, to be known as the customs court of the United States, to consist of a president-judge and two associate judges (at least one of whom shall be a customs expert, and shall have had at least ten years' experience in the customs service), who shall be appointed and qualified and hold their offices in all respects as the other judges of the courts of the United States. The salary of the president-judge shall be ——— dollars, and of each of the associates ——— dollars, per year, to be paid in the same manner as the salaries of other judges.

SEC. 2. The jurisdiction of said court shall extend to all questions arising under the laws of the United States imposing customs and tonnage duties which have heretofore been the subject of protest and appeal to the Secretary of the Treasury, and shall include all questions of classification and rates of duty on imported goods, wares, and merchandise, and the mode of determining said rates; and the decision of said court, as to all such matters, shall be final and conclusive: *Provided*, That on motion filed by either party within thirty days of the entry of any decision, said court may for cause set aside the judgment and grant a rehearing, and the case shall then proceed to a hearing and determination in all respects as if said judgment had not been entered.

SEC. 3. In addition to the prohibitions of section seven hundred and thirteen of the Revised Statutes, it shall not be lawful for any of said judges to be interested in any way in importing or mercantile business, or engaged or interested in importations of merchandise or property of any description, or to be partners of, or interested in business with any, importer of such goods or property.

SEC. 4. Said court shall, so far as the same may be necessary to the exercise of its jurisdiction, have the same power as the circuit courts of the United States to issue writs, processes, and subpoenas, and compel the attendance of witnesses, issue commissions to take testimony, impose and administer judicial oaths, compel the production of books or writings in the possession of parties or others, which contain evidence as to any matter pending before it, to issue attachments and executions, to enforce its judgments and decrees, to punish by fine and imprisonment for contempts of its authority, and make rules and regulations for the transaction of its business;

and such powers shall in all respects be subject to the same limitations and restrictions as in the circuit courts.

SEC. 5. All writs, processes, and subpoenas issuing from said court shall be under the seal thereof, and signed by its clerk, and bear teste in the name of the president-judge of said court.

SEC. 6. The regular sessions of said court shall be held in the city of New York, in rooms to be furnished for the purpose by the Secretary of the Treasury, in or reasonably near to the custom-house in said city, and said court shall be open daily, except Sundays and legal holidays, for the transaction of business; but the court shall hold at least one session in each year at the city of New Orleans, and one session at the city of San Francisco, one session in the city of Baltimore, one session in the city of Philadelphia, and one session in the city of Boston; and from time to time, as the court may deem it necessary, special sessions may be held at the custom-house of any other port of entry, as the business may require, and the necessary traveling expenses of the judges and clerk shall be paid out of the Treasury of the United States.

SEC. 7. Said court shall appoint a clerk, who shall receive an annual salary of — dollars, and no other fees or compensation, and who shall discharge for said court the same duties as are required by law of the clerks of circuit courts, and such other duties as may be necessary or as the court may direct; he shall be qualified and give bond, as is required by law of the clerks of the circuit courts; shall hold his office during the pleasure of the court, and have charge of its seal and records; and in the discharge of his duties shall in all respects be subject to the same laws as the clerks of said circuit courts. The process of said court shall be served by the marshal of any district to which it may be issued, and may be returned by mail; and said court shall appoint one or more bailiffs, as may be necessary, who shall be paid as the bailiffs in circuit courts.

SEC. 8. Section 2931 of the Revised Statutes shall be, and is hereby, amended so as to read as follows:

“SEC. 2931. On the entry of any vessel, or of any merchandise, the decision of the collector of customs at the port of importation and entry, as to the rate and amount of duties to be paid on the tonnage of such vessel, or on such merchandise, shall be final and conclusive against all persons interested therein, unless the owner, master, commander, or consignee of such vessel, in the case of duties levied on tonnage, or the owner, importer, consignee, or agent of the merchandise, in the case of duties levied on merchandise, shall, within ten days after public notice is posted in the custom-house of the ascertainment and liquidation of the duties on any entry by the proper officers of the customs, as well in cases of merchandise entered in bond as for consumption, give notice of protest, in writing, to the collector on each entry, if dissatisfied with his decision, setting forth therein, distinctly and specifically, the grounds of his objection thereto (but protests lodged before liquidation shall be void), on the receipt of which the collector shall reconsider the matters complained of, and again decide the same; and on deciding the same, the collector shall notify the importer, his agent, or attorney, in writing, by mail, of his determination thereof, and such determination shall be final and conclusive of such ascertainment and liquidation, unless the importer shall within twenty days of the mailing of such notice of decision appeal therefrom to the customs court, by giving the collector notice of such appeal, and filing with the collector a bond, with sufficient sureties, payable to the United States, in double the amount of all the duties unpaid, if any, and of the costs and charges on such vessel or merchandise as liquidated, conditioned that he will abide by and satisfy the judgment or decree of said customs court, on said appeal, and pay all moneys and costs which may be adjudged against him in said customs court. Said bonds shall be subject to the approval of the collector, and he may require the sureties thereon to justify in double the amount thereof. *Provided, however,* That such importer, owner, consignee, or agent, may in such cases, if said merchandise is still in the possession of the collector, and there has been no undervaluation or fraud in the entry thereof, withdraw said merchandise from entry and export the same at any time before the time herein fixed for the giving of said bond, and before said bond is filed, if he desires to do so; and in that case no duties shall be charged thereon, and said merchandise shall not thereafter be subject to entry; but in case of such withdrawal for export, such importer, owner, consignee, or agent shall pay all the actual cost and expenses on said entry.”

SEC. 9. Upon the filing and approval of said appeal bond, as provided in section twenty-nine hundred and thirty-one (2931), as amended above, the collector shall deliver said merchandise, if any shall remain in his possession, to the importer, owner, consignee, or agent entitled to the same, and shall immediately forward the entry of said goods, and said protest, together with all testimony in his possession in relation to said entry, and all other papers, writings, and samples in any way connected with said entry and liquidation, including the decision of the collector, and a statement of the liquidation of the duties on said entry, to the clerk of the customs court, who shall thereupon docket the case in the name of the United States against said

appellant, and shall carefully file and preserve the papers and samples so transmitted to him; and thereupon said case shall be ready for hearing without the filing of any other pleadings, unless the court shall otherwise direct; but either party may offer additional testimony by deposition, upon notice, or orally, under such regulations as the court may make in relation thereto.

SEC. 10. On the filing of an appeal in case of an entry of merchandise, the court shall cause a notice of the same to be given in some newspaper published at the port of importation, and also in a newspaper to be designated for that purpose by the court, published and of general circulation in the city of New York, describing the merchandise entered, by its usual commercial designation, and such general description as may, in the opinion of the court, be necessary to indicate the character of the merchandise, together with the classification thereof, and rate of duty thereon, as claimed by the appellant, and also as decided by the collector. Any persons claiming to have an interest in the questions involved in the case, may, on application, at the discretion of the court, be allowed to offer testimony, and be heard in argument therein, by themselves or counsel; but such persons shall pay their own costs and shall not recover the same in any case.

SEC. 11. Each case so transmitted to said court shall be heard and decided as soon as possible, having due regard to a proper consideration of the same; but the decision shall not be deferred more than ninety days from the date of the receipt and docketing of said appeal, unless for cause to be entered on the docket of said court: *Provided*, That the court shall not lose jurisdiction of said case, nor shall its jurisdiction be affected in any way by any delay in said decision beyond the said ninety days after the receipt and docketing of said appeal.

SEC. 12. In deciding each case the said court shall determine all matters involved in the appeal, or in any way connected with the entry, and shall determine the rates and amounts of the duties and charges to be paid by reason of the same, and render judgment therefor in favor of the United States and against said appellant, including in said judgment interest on said duties and charges from the date of entry, if entered for consumption, or from the date of the withdrawal of entry for consumption, if originally entered in bond, at the rate of six per centum per annum. If the decision of the collector is affirmed, the judgment shall be for the amount of the duties remaining unpaid as liquidated by the customs officers, with interest as aforesaid, and for the costs of said appeal, and if the decision of the collector is reversed, in whole or in part, then the court shall determine the rates of duties to be charged, and may liquidate the entry accordingly, or refer the same to the proper customs officers, or to the clerk of said court, for liquidation; and in such case when the said entry has been liquidated by or under the order of the court, it shall render judgment in favor of the United States and against the appellant for the amount due on said entry, with interest as aforesaid; but if the decision of the collector is wholly reversed, such judgment shall be without costs, in which case the United States shall pay the costs on said appeal; and if the decision of the collector is reversed in part and affirmed in part, the court shall make such order as to costs as it may deem equitable; the judgment rendered shall in any case bear interest from the date thereof at the rate of six per cent. per annum, and shall be payable in coin, and execution may issue from said court to the marshal of any district in the United States, to collect the same at any time after the entry of said judgment, and suit may be brought and judgment rendered upon said appeal bond in the proper circuit court (if said judgment is not paid) for the amount of said judgment, costs, and interest.

SEC. 13. That said court shall cause synopses of its decisions from time to time to be prepared, describing therein the merchandise involved by its commercial designation, and such other pertinent description as may be necessary to a full understanding of its holdings, and the classification of the same and rates of duties thereon as determined by said court, and all other matters by it decided; it shall certify said synopses to the Secretary of the Treasury, who shall cause the same to be printed and furnished to the several custom-houses for the use of the revenue officers in the discharge of their duties; and such decisions shall be binding on the several collectors and other revenue officers as to all matters of classification of merchandise, and the duties chargeable thereon, and all other matters so decided in said court; and the holdings of said court shall be followed in the administration of the customs revenues by all the officers of the Government having charge thereof.

SEC. 14. The President shall, by and with the advice and consent of the Senate, appoint a customs attorney, who shall be qualified and give bond and hold his office the same as district attorneys, and receive a salary of ——— dollars per year while holding said office. It shall be his duty to act as the attorney of the United States in all cases pending in the customs court; and while holding said office he shall not be engaged in the business of importation, nor in any way interested in such business. The Attorney-General may also, when in his judgment it may be necessary, appoint other counsel to assist said customs attorney in the discharge of his duties in any case or cases.

SEC. 15. That from and after the taking effect of this act, no collector or other officer of the customs shall be in any way liable to any master, owner, commander, or consignee of any vessel, or owner, importer, consignee, or agent of any merchandise, or any other person, for or on account of any rulings or holdings as to the tonnage, dues, and charges on said vessel, or the classification of said merchandise, or the duties charged thereon, or the collection of any dues, charges, or duties on or on account of said vessel or merchandise, or any other matter or thing as to which said master, owner, commander, or consignee of such vessel, or owner, importer, consignee, or agent of such merchandise, might under this act be entitled to appeal from the decision of said collector to the customs court.

SEC. 16. That sections twenty-nine hundred and thirty-one (2931), three thousand and eleven (3011), three thousand and twelve (3012), three thousand and thirteen (3013), of the Revised Statutes, the first, second, and third sections of the act of March 3, 1875, entitled "An act restricting the refunding of customs duties and prescribing certain regulations of the Treasury Department," and all other acts and parts of acts inconsistent with the provisions of this act are hereby repealed; but such repeal shall not affect pending actions or causes of action which have already accrued, nor shall anything in this act contained be construed to prevent the correction by the collector, or by the Secretary of the Treasury, of any manifest mistakes or clerical errors in any entry or liquidation, whether for or against the Government, at any time within one year of the date of such entry; but the power to correct such mistakes or errors shall still continue to exist as heretofore within said time.

SUPPLEMENTAL REPORT.

To the convention of merchants and manufacturers of Boston, called to consider the subject of undervaluation of merchandise entered for customs duties:

The undersigned, appointed as a committee on remedial legislation for undervaluation of imported merchandise entered for customs duties, have the honor to submit the following as a supplemental report to their more formal and elaborate report already submitted.

Since the presentation of that report the committee have received a communication, emanating from the subcommittee on undervaluations of the Senate Committee on Finance, presenting several definite subjects of inquiry, which communication is herewith appended.

The object of this supplemental report is to point out how far these subjects of inquiry have been considered in the formal report of this committee, making any further answers unnecessary, and briefly to reply to some subjects of inquiry which were not considered in the former report, because supposed to be not within the proper scope of this committee's inquiry.

The subjects will be referred to by their numbers, as given in the Senate subcommittee's circular.

First. Suggestions as to changes in penalty for undervaluations are given on page 12 of the report of this committee, and provisions recommended on page 20.

Second. The changes recommended in methods of appraisement, especially as to consigned goods, are referred to on page 13, and are stated on page 21 of the report.

The affirmative opinion of the committee, as to the question whether consuls should be required to make estimates of market value for use of appraisers, will be found on page 14 of report.

Third. As to other changes in methods of reappraisement, the committee are of the opinion:

(1) That, in addition to the four general appraisers now authorized by law, there should be appointed by the President, subject to confirmation by the Senate, nine general appraisers at a compensation suited to the responsibility of the duties imposed upon them, one of whom to be designated as chief general appraiser; that these general appraisers, under the superintendence of the chief general appraiser, who shall act under the direction of the Secretary of the Treasury, should be employed in rendering such assistance in the appraisement of merchandise as may be deemed necessary by the Secretary of the Treasury to protect the revenue derived from customs duties, and to insure uniformity in its collection.

(2) That in lieu of the present system of reappraisement by merchant appraisers, provision should be made by law substantially to the following effect: If the party or parties entering merchandise for customs duties shall be dissatisfied under the appraisement, and shall have complied with the requirements of law, he or they may forthwith give notice in writing to the collector of such dissatisfaction, and thereupon the collector shall order a reappraisement by a board constituted in the manner hereafter named; and in case the collector shall be dissatisfied with an appraisement made by a principal appraiser, he may order a reappraisement by such board. The board referred

to to consist of two general appraisers to be designated whenever practicable by the chief general appraiser, and, whenever otherwise, by the collector. In case of a disagreement of the board so constituted, a third general appraiser, selected in like manner whenever it is practicable, to be added to the board; whenever it is impracticable to call in a third general appraiser, the collector to act in his stead; that in case the board so constituted, or a majority thereof, shall fail to agree, then an average of the findings of each member shall be taken to be the finding of the board; and that in all cases the appraisement, as determined by such board, shall be final, and be deemed to be the true value of the merchandise in question, and duty thereon shall be levied accordingly.

(3) That upon the reappraisement of imported merchandise by an appellate board, the report of the principal appraiser as to the value of such merchandise (which in all cases shall be submitted to such board) shall be treated by the same as *prima facie* evidence of the foreign wholesale price or true market value thereof.

Fourth. The committee have recommended on page 22 of their report a remedy in behalf of the Government for the value of the goods against the importer, where fraud can be proven.

Fifth. The committee have recommended an additional system of rewards to meritorious officers, by a slight change in an existing law. This subject is referred to on pages 16 and 22 of their report.

Sixth. The committee have recommended the repeal of section 16 of the act of 1874, and the reasons for such recommendation are stated, in language of the late Secretary Folger, on page 6 of their report.

Subjects 7, 8, 9 are new topics of inquiry, which were not referred to in their principal report.

Seventh. Should damage allowances be allowed?

The abuses existing under the system of damage allowances, which, in our opinion, are perfectly well established by testimony, and the inequality of practice as to those allowances, lead the committee to the conclusion that some modification should be made in the present system of damage allowances. A partial remedy for the evils that have grown up under this system, in the opinion of the committee, would be the requirement that no damage allowances should be made upon merchandise damaged upon the voyage of importation, unless such merchandise shall have been sold by the owner, consignee, importer, or agent, at public auction within a reasonable time after its arrival.

Eighth. What change should be made in the existing system of drawbacks for exported merchandise?

The improper practices as to drawbacks appear to consist principally in the obtaining of drawbacks by brokers or persons neither the owners of the merchandise nor otherwise properly interested in the exportation. The existing law, in the opinion of this committee, is not sufficiently distinct as to the parties who shall be entitled to drawback; and that the law should be amended so as to entitle the exporter only to the benefit of the drawback; and that should be granted only upon the most positive identification of the merchandise with the duty-paid material.

Mr. BECK. We have had information which impressed me that, in regard to sugars especially, drawbacks are excessive. Have you any information on that?

A. Our committee did not care to get into any field which was too large for us to explore.

Q. Have you any large sugar refineries here?—A. Yes, sir.

Mr. ALDRICH. That is a question of fact rather than legislation.

A. Yes. On that particular thing the committee having this in charge felt like being conservative.

Ninth. In respect to the recommendations of the present Secretary of the Treasury in regard to protests and appeals, the committee are of opinion that these recommendations are wise as applicable to existing laws, but they would require important modifications in case the plan recommended by the committee for the establishment of a customs court should be adopted.

The committee in conclusion deem it proper to state that in their inquiries they have avoided touching any question bearing upon a revision of the tariff or the rates and forms of duties, believing that their recommendations apply equally to the existing tariff or those which may be hereafter made, but they cannot avoid expressing the view, in which they concur, of those most practically informed in reference to a commodity in respect to which there are perhaps the largest and most numerous under-

valuations, viz, manufactures of silk; that the evil of undervaluations would be greatly lessened by a more complete application of specific or by the application of compound duties to such goods.

Respectfully submitted.

WILLIAM WHITMAN,
JOHN W. CANDLER,
ALEXANDER H. RICE,
WILLIAM H. LINCOLN,
WILLIAM A. RUSSELL,
WILLIAM CLAFLIN,
ALPHEUS H. HARDY,
ROLAND WORTHINGTON,
JOHN L. HAYES,
JOSEPH SAWYER,
Committee on Legislation.

MARCH 1, 1886.

SUBJECTS OF INQUIRY.

First. Suggestions as to changes in penalty for undervaluations where there are no allegations of fraud.

Second. What changes are desirable in methods of appraisement, especially as to consigned goods?

Should consuls be required to make estimates of market value for use of appraisers?

Third. What changes are desirable in methods of reappraisement?

Should this be done by an organization of the Board of General Appraisers?

Should the employment of merchant appraisers be discontinued?

How can uniformity of rates at the different ports be best secured?

Fourth. Should the Government have a remedy for the value of goods against the importer where fraud can be proven?

Fifth. What, if any, additional system of rewards to meritorious officers should be adopted?

Sixth. Should section 16 of the act of 1874 be repealed? If so, for what reasons?

Should the burden of proof rest upon the Government in cases of forfeiture for fraud, or upon the claimant?

Seventh. Should damage allowances be discontinued?

Eighth. What change should be made in the existing system of drawbacks for exported merchandise?

Ninth. Opinion as to the recommendations of the present Secretary of the Treasury in regard to protests and appeals.

The CHAIRMAN. We desired you to refrain from any matter respecting duties, because that is not within our jurisdiction, and we want to avoid all complications respecting rates of duty.

Mr. BECK. They have done excellently well.

The CHAIRMAN. That is a very valuable paper.

Mr. ALDRICH. Mr. Whitman, in the second section of the bill proposed by you, you put in the words which I left out in my draft, "when the actual foreign market value cannot be ascertained." Under the rulings of the Treasury Department they do not use the machinery for ascertaining the cost of production, because they say the foreign market value can always be ascertained. I therefore left it out and made the inquiry mandatory upon the appraisers. Would you not be likely to render legislation nugatory by inserting those words?

Mr. WHITMAN. That matter was considered. The scope of this section, as I understand, is simply to aid the appraisers to determine the dutiable value, the true market value at the time of shipment, and there was objection raised by some members of our committee to leaving out the words "when the actual foreign market value cannot be ascertained," because they were unwilling that this should apply to all goods, and because, as you will see, the 5 per centum penalty clause leaves so small an inducement for evasion. After mature deliberation the committee concluded to have the words restored.

Mr. ALDRICH. Perhaps we had better not discuss that here. I only wanted to call your attention to it.

By the CHAIRMAN :

Q. Do you intend, by section 3, to provide for having a sworn statement in every case of entry of consigned goods?—A. Yes.

Q. That there shall always accompany an invoice, whether *pro forma* or otherwise, this sworn statement in case of consigned goods?—A. Yes, sir.

Q. And you are sure that your provision covers that?—A. Yes, sir.

Q. The preceding section only provides for cases where the market value cannot be ascertained?—A. I would like to say that this section is intended to apply only to those cases provided for in section 2. That was what I had in mind in answering as I did.

Q. Is it not a wise thing to provide that in all cases of consigned goods the consignor should accompany the entry with that sworn statement?—A. I think not, because such a large proportion of merchandise consigned from abroad is consigned, not by the maker, but by actual purchasers in the market. A man may buy in Europe upon the open market and consign the goods to this country. In such cases there is no difficulty in determining the actual market value. The goods that we try to protect the community against are goods that do not have a well-recognized value.

The CHAIRMAN. I am afraid I am not quite understood. Here is a man, A B, in Germany, who consigns goods to his agent—worsted or any other article of manufacture—in New York. Now, the second section provides that in cases where the actual foreign market value cannot be ascertained this proceeding is to be adopted. Then if the third section only applies to such cases, how will the manufacturer in Europe know in advance, so as to send his affidavit, whether the market value can be ascertained here? You see by the insertion in section 2, when the actual foreign market value cannot be ascertained, you place a limit upon the instances where the appraiser is to go on and make this computation, and that fact is to be determined by the appraiser in this country. The manufacturer perhaps will say, "I know very well what that market value is, and I will not undertake to instruct the appraiser, assuming that he also knows." But perhaps the appraiser does not know; and you say an affidavit shall accompany the entry of the goods in all such cases.

Mr. BECK. Why not leave out the first line of section 3 entirely?

The CHAIRMAN. That is what I meant to suggest in cases where goods have been consigned by any person. That section ought to apply to all goods consigned.

Mr. J. R. LEESON. If you will permit me, sir, it is intended to apply to all merchandise imported upon which there are not published price lists. There is a great deal of merchandise imported upon which there are published price lists, with certain discounts, and all that class of merchandise is so clearly understood in the exporting as well as in the importing market that there cannot be any confusion in the minds of the consignor or the consignee—

The CHAIRMAN. Or the appraiser?

Mr. LEESON. Or the appraiser.

Q. That is to say, the manufacturer and the consignee well know, in the beginning, whether or not there is a market value to be ascertained in this country?

Mr. LEESON. Yes, sir.

Q. And if there is not, then he will accompany his invoice with an affidavit?

Mr. LEESON. Yes, sir.

Q. But suppose the manufacturer thinks there is no question about that, and when the invoice comes to the appraiser he thinks there is a question—then it turns out that there is no affidavit accompanying that invoice.

Mr. LEESON. As a matter of fact, I believe such difficulty would not arise, for the reason that there is a clear distinction between merchandise imported upon stated price lists and merchandise imported upon contracts, or bargains that may be made from time to time.

Q. Take silk; we have been told in the course of this investigation that there is no determinable market value of silks—say in Lyons.

Mr. BECK. That is to say, the manufacturer in Lyons will not state the values.

Mr. WHITMAN. Such a case as that we intended to cover.

The CHAIRMAN. It occurred to me that there might be a difference between the merchant appraiser and the importer as to the value.

A. The line is pretty clearly drawn in practice.

Mr. BECK. Our attention was called to cases in New York where the invoices were certified by a stamp, instead of the signature of the man. Such a proceeding is absurd; there is no signature about it.

By Mr. ALDRICH:

Q. Mr. Whitman, permit me to make a suggestion that you may consider hereafter. I do not expect an immediate answer. You say "All general expenses covering each and every outlay of whatsoever nature incident to such production." Do you think that this language will cover a case like this: Where cutlery is gathered by an exporting house in Sheffield from various small manufacturers for a customer in this country, and the exporting house charges the party, say $7\frac{1}{2}$ per cent. commission, would that commission be covered by the language used?—A. Yes, sir.

Q. How is the commission "incident to the cost of production"?—A. This section is intended to apply specifically to goods consigned here by manufacturers to their own agents, and to men, as I understand it, who have been in the habit of invoicing their goods at a nominal cost. The cost has never been defined with any degree of accuracy. The bill which you introduced into the Senate did define that, but it was defined in my judgment in such a way that the man who is called upon to administer the law will say, "Why that is impracticable; we cannot do it." So the committee, in considering this, thought of embodying your idea in a general law, and we believed that we would accomplish the object better by the term "All general expenses covering every outlay of whatsoever nature incident to such production." There may, however, be language that can state it more clearly.

Mr. ALDRICH. I do not believe that the language used would cover a case like the one I have mentioned, because that is not "an expense incident to the cost of production."

The CHAIRMAN. Would not that be covered under "a profit of not less than 5 per cent."?

By Mr. ALDRICH:

Q. I think not; I happen to know of a case where a shipping house in Sheffield charged $7\frac{1}{2}$ per cent. commission in the manner suggested.

A. They are obliged by law to put the commission upon the invoice now.

Q. Oh, no, not at present; it was excluded by the act of March 3, 1883.—A. I think that act does exclude commissions.

Mr. BECK. I am glad that you put it in that general way, because, not being very familiar with the details of this class of work, I was never able to see, in Mr. Aldrich's bill, how the appraisers could satisfactorily accomplish what it required. It required them to determine the cost at the time of production "including the costs of material and manufacture, all incidental expenses, insurance, interest, commission, superintendence, rent, the depreciation of plant, finishing, and the preparation for shipment." Now, to make a literal compliance with this, each board of appraisers would have to set forth the cost for each item, which they never could do on the face of the earth.

A. That was the view that the committee took of it.

The CHAIRMAN. Mr. Whitman, I am not quite clear in my own mind as to what objection, if any, exists to a requirement that in all cases of consigned goods the consignor shall make an affidavit to accompany the entry.

Mr. WHITMAN. Of the cost?

The CHAIRMAN. Of the cost. Even if the market value was well known, would it not be of some aid to the appraiser?

A. Let me cite an instance: Supposing I were a shipper of some heavy article of chemicals to this country which I had bought in the open market and consigned for sale either on my own account or on joint account, how could I, if I do not know the cost of those articles, furnish a sworn statement of cost?

The CHAIRMAN. I see you are now speaking of a case where a merchant buys goods abroad, and that merchant himself consigns them?

A. Yes, sir.

By Mr. ALDRICH:

Q. Returning to my suggestion, I did not intend to criticise your language at all; I was merely aiming to call your attention more closely to the bearing of it.—A. If you can improve the language, we would be glad to have you do it. We do not care for that. The committee do not, of course, expect to draft a law that would be perfect.

Q. The trouble has been, in the New York custom-house, that the cost of materials and the cost of labor alone have been taken as the cost of production, which, of course, is very improper?—A. Yes, sir.

Mr. BECK. These affidavits, as far as I caught them, in New York, do not seem to amount to anything. There does not seem to be any penalty attached to them. A man may tell as many lies as he wants to and there is no penalty attached; it may affect him in some other tribunal, but not in the customs courts. I am not able to discover the safeguards we are seeking, in them.

A. I think there are safeguards which can be applied.

Q. In what way? Those men seemed to swear to anything, so far as I could examine their invoices. If a false affidavit should work the forfeiture of all the goods, I could understand then it would be of some value.—A. I think if the Government, when satisfied that perjury had been committed, should prosecute the offender, it would put a stop to that.

By Mr. BECK:

Q. You cannot prosecute a man in Lyons?—A. But you can prosecute some men here.

Q. But they are agents of the Lyons men. Could we not establish some way to hold the goods—the bonds do not seem to do much good—could we not follow the goods and hold them? Responsibility in the goods is the only thing that will reach those people. It seems that all

respectable merchants are driven out of the business. I want to find some plan that will make false swearing reach their pockets. I don't care anything about their consciences.—A. That is a new question to me.

Mr. BECK. I would like to have something as stringent as possible in that direction.

The CHAIRMAN. The remedies that you suggest here are all the remedies that your committee can think of in a legislative way?

A. We have given you the results of our discussions upon that subject.

By Mr. ALDRICH:

Q. How much attention have you given to our seventh inquiry, in regard to damage allowances?—A. We have given as much attention as the limited time at our command would admit. There is a great diversity of opinion among our people upon that question.

By Mr. BECK:

Q. How far can your people insure against damages?—A. I am informed that you can insure against the whole of them or against any part of them. Now, I have been bringing wool from London to Boston. Under an ordinary policy, if that wool had got wet, I could not recover from the insurance people. But by paying an extra rate, they are willing to insure for damage whether the vessel has met with any accident or not; and I do so insure wool, paying the extra rate.

Q. The merchant appraiser system does not seem to meet with great favor?—A. It has worked very well in Boston, but does not meet with favor in New York. It seems that the board has resolved itself into a case where one man sits on one case to-day, and another man in the same business sits on another case of the same kind, in which he is interested, to-morrow.

The CHAIRMAN. We think there is much force in your opinion of that system.

Mr. ALDRICH. Do you think there would be any objection, on the part of importing merchants, to having the proceedings on reappraisement made public; that is, at least, to the extent of stating the description of the article, and the invoice price, and also giving publicity to the decision of the reappraising board?

Mr. WHITMAN. Do you mean to have the proceedings open to the public?

By Mr. ALDRICH:

Q. No; having the reappraising board issue a bulletin, or state in some public way the description of the merchandise and the invoice price; and, whenever a decision is made, giving the nature of that decision, and the value fixed by the reappraisement; and also having a sample of the goods deposited in some bureau for public inspection?—

A. The committee took into consideration the sample bureau matter, and are not in favor of it, because they think any system that tends to throw open to public inspection the private affairs of an individual is open to objection.

Q. The importer's name should be left out, but would there not be a great safeguard in publicity if we should adopt the plan suggested? We desire uniformity of rates throughout the country. Uniform rates must be known to all importers, and I cannot see how there can be any objection to having the nature of the merchandise and the rate fixed upon it made public.—A. In regard to the opinions of the importers, I would

suggest to you, if you will allow me to do so, that you ask that question, in the course of the later examination, directly of the importer. I am speaking here purely in a representative capacity, and in this case, I think, any system that throws open to the inspection of the public the doings of anybody else in the legitimate course of business is open to great objection. Now, assuming me to be an importer, and supposing that by some forethought or skill I have managed in some way to get in advance of all other competitors, and had got a peculiar style of goods, textures, either in the fabric or the pattern, and through some means or other at the custom-house they differ with me in their value of the goods, and the goods were sent up for appraisement. If they were left purely to Government officers, the business of private persons is not made known to the public or to competitors. Then, again, we are opposed on general principles to any system that makes it unnecessarily burdensome upon the importer.

Q. This system would not be burdensome to the importer. If you have uniformity of rates something of this kind will be absolutely necessary. I do not see how it is possible to have uniformity of rates without it.—A. This appellate board under the general appraisers, which is provided for in our bill, ought to effect that.

The CHAIRMAN. Would you have these general appraisers of whom you speak alternate between ports? For example, two of them would be sitting in New York this month and two of them in Boston, two in Philadelphia, and so on; would you have them sitting permanently in those places, or would you have them alternate so as to acquaint themselves with methods in the different cities?—A. That plan has not been worked out with any detail, but on general principles in the great ports they should be permanent, and their work should be so managed that the general appraiser should know what is going on in each port.

Q. Now, we will take the two in New York and the two in Boston, and we will assume that the same articles are imported in the two cities; would there not be danger, even under a general appraisement system, that the two general appraisers in Boston would find a different value upon the identical article from what is found by the two in New York?—A. I do not think it is possible to secure an absolute certainty in the decision of different men.

Q. But you think there would be a reasonable uniformity secured under your plan?—A. Yes, sir.

By Mr. ALDRICH:

Q. The principal object you desire is to secure, as I understand it, uniformity of rates between this port and New York. The principal thing you complain of is that this uniformity does not exist?—A. Yes, sir.

Q. Uniformity of rates means a uniformity of values, does it not?—A. Yes.

Q. How can you get uniformity of rates unless you have uniformity of valuation? and if you do not have some means such as I have suggested—a sample bureau and an interchange of decisions—how can you arrive at a uniformity of values?—A. Well, I do not know; but it seems to me that the change that we suggest in the system of reappraisement will accomplish what is necessary.

Q. I cannot see how the appraisers or importers here are to know what the officers in New York are doing, under your plan, nor how that plan differs substantially, in its results, from the methods already in existence.—A. In our recommendations, Senator, we have gone as far

as the light will permit us to go, and if we shall be fortunate enough to get some additional light we will communicate it to you.

By Mr. BECK:

Q. The principal thing is uniformity; and here is another very important matter on which I should like to receive some information. You say—

Your committee have not regarded themselves limited to the subject of undervaluations in considering the defects in the administration of our customs laws. Merchants and manufacturers suffer perhaps as much from erroneous or varying *classifications* of imported merchandise for duty as from undervaluations.

Now, there ought to be some center, the Treasury Department at Washington, perhaps, where classifications should to be made absolutely the same for all parts of the country, and would not the publicity suggested by Mr. Allison and Mr. Aldrich, reaching both the classifications and appraisements, be valuable in securing that?—A. Personally, I would prefer it above all other systems. I am not speaking now in a representative capacity on this subject; it has not been discussed.

Q. We are seeking information from every quarter.—A. I think that would accomplish the whole thing—the publication which has been suggested.

Q. Where would you make these classifications?—A. The classifications ought to be made by a customs court; they ought not to be made by a Treasury officer because they are there usually done by one man, and any one fully acquainted with the decisions for the last few years knows how one decision interferes with another. You cannot but see that the merchant has cause for being dissatisfied. I believe we ought to establish an independent tribunal.

Q. But your court would only act upon such cases as would be brought before it; ought there not to be some general system whereby you would start with a classification, authoritatively, in San Francisco, New Orleans, New York, and everywhere else?—A. That could not be done; the only way is in the statement by the importer.

Mr. ALDRICH. Do you see any objection, if the board of general appraisers is to be reorganized and made to consist of the character of men that we should hope to have it consist of, to having that board decide upon cases of classification as well as of values?

Mr. BECK. That is what we expected them to do, if we paid them for it.

A. I think there ought to be a court of appeal.

By Mr. ALDRICH:

Q. Why a court of appeal in classifications any more than upon values. They are substantially, and almost identically, the same question?—A. In one case you would treat of facts.

Q. Do you not treat of facts in both cases?—A. No, sir; the other is a legal question.

Q. No; we do not mean legal classification; we mean commercial classification—that of different classes of wool, for instance, with which you are, yourself, familiar.—A. I think we have that classification, practically, already.

By Mr. BECK:

Q. Why could you not do it the same way, with other questions?—A. I think I do not quite understand you.

Q. Take foreign yarns, for instance, depending upon their quality and value; or take analogous cases, where the commercial classification

determines the rate of duty ; why should not that be decided by this tribunal as well as the question of value itself, finally ; can there be any objection to that?—A. I think such a classification as that of which you speak is now final.

Mr. ALDRICH. You may be correct as to fine yarns, but not so, I think, as to wool.

Mr. BECK. We do not want to interfere with one merchant's buying to better advantage than another. We do not want to expose his business any more than we are obliged to ; but we want every citizen of the United States to understand that, so far as the United States is concerned, we are charging each man exactly the same for the same article in every port in the country, as near as we can. Then you may make your bargains yourselves, or you may take advantage of a failing house, or anything you please. We do not want to inquire into that, but we do not want anybody to have to pay us, as a Government, any more than any other man pays. (Applause.) We want a uniformity of classification, and a uniformity of appraisement, and we are not coming here to find fault with what has been done ; we are looking to the future, to see what defects there are that we can remedy, so that hereafter no complaint shall exist if we can only get at the remedy. It is a pretty difficult question, and that is why I was asking you about classification.

Mr. ALDRICH. In other words, if New York has any natural advantages, such as it claims, over Boston, we cannot legislate to equalize that ; but we will try to provide that every man, whether he be a citizen of Boston or New York, shall pay the same rate of duty on the same class of goods, whatever their cost may be, and however the goods were obtained.

A. I think very favorably of the plan suggested, of having a bulletin published weekly of the liquidations of the previous week, without giving names. But I wish to state definitely that that is not a matter which has been discussed by our committee.

Mr. BECK. Suppose you look into the matter a little more carefully by to-morrow, or later, perhaps ; this investigation is somewhat preliminary, and if you are not ready to enlighten us to-morrow, perhaps you can do so at a later day. I would suggest that if at any time anything suggests itself to your committee, you should write it down and send it to us in Washington. We are gathering information, and shall be glad to receive suggestions there.

A. If I get any new light that I think will aid you in any way, I will communicate it.

Mr. LEWIS. The remarks of the honorable gentleman from Kentucky express so completely the minds of every merchant in Boston, as well as of every honest merchant everywhere, that I cannot refrain now from asking Mr. N. W. Bingham to answer the very questions you have been propounding.

STATEMENT OF N. W. BINGHAM.

N. W. BINGHAM, ex-deputy collector, and more recently special agent of the Treasury Department, then came forward.

By the CHAIRMAN :

Q. What has been your business, Mr. Bingham, and your experience in connection with the customs duties?—A. From July 1, 1866, until the 30th of last November I was a special agent of the Treasury De-

partment. Before that, for five years, I was deputy collector of customs on the frontier.

The CHAIRMAN. Well, go on and state to us your views.

Mr. BINGHAM. Upon this subject of securing a uniformity of classification throughout the United States, which I regard as one of the most important ones that you can consider, I would suggest the propriety of establishing a sample Bureau, to be located at the port of New York, and to be under the superintendence of the board of general appraisers. To this Bureau samples of textile fabrics, and and of such other merchandise as can be sampled without loss or expense to the importer should be sent from the various collection districts, together with a statement of the entered value, the appraised value, and the classification. At least monthly they should report to this Bureau the valuations, &c., which are put upon the various articles at their port. This sample Bureau should be provided with a sufficient number of experts in the various lines of merchandise, such a number as may be necessary, for the conduct of the business and a sufficient clerical force to keep the samples in order, and keep a record of them, so that they should be accessible to the general appraiser's board; and they should make a daily record of what is going on. Records should show what classifications are being made, at the various ports, of the same merchandise. This, of course, would not be open to the objection which might be urged to bulletining transactions at the local port. While this would be in a measure public, it still would not be altogether so. You might, if you pleased, permit only such persons to examine the merchandise and have knowledge of the classification as were necessary to instruct and enlighten the general appraiser. By that means a diversity of classification would be detected at once; absolutely so, so far as samples of the merchandise are provided, and substantially so as to all other lines of merchandise. Now, I think this subject of sufficient importance to go further and authorize the Secretary of the Treasury to locate at such principal shipping points abroad—Lyons, Bradford, and other shipping points—experts who would be called upon to perform substantially the most valuable duties which were performed by Special Agent Tichenor. They should act in concert with the various consuls. This phase of the subject was presented to me by Mr. Van Ingen, of New York, the largest importer and dealer in gentlemen's clothing on this continent, I think. He said to me: "Mr. Bingham, why does not the Government exercise the same discretion and vigilance in the conduct of its business that the successful merchants do? Why do you not have your agents abroad who shall be constantly posted—who shall be on the ground, that they may post themselves as to values, cost of production, if necessary, and keep the collectors constantly posted? Why should you not use the ocean telegraph? Now," he said, "with experts stationed at those leading points of shipment, much good could be accomplished. To illustrate: A new article is presented to the mercantile world—something which they have not been advised of before. It is presented for certification, and the consul takes a sample of it. He divides it, and one-half of the sample goes to the collector in this country, while the other is retained; and while the goods are afloat he would have time to examine as to the integrity of the prices."

By Mr. BECK:

Q. Would not such a Bureau of samples as you suggest, properly conducted, aid the Government officials very much in testing the accuracy

and the fidelity of the examiners at their respective ports?—A. Certainly.

Q. The examiners seem to have so much power, and so many of them are so illy paid, and the inducement to slight their duties so great, that I think such a Bureau would very much aid in the way you suggest.—

A. I think so.

Q. And is not that an important point to guard?—A. I think it is; it would aid in every point of view. This is not a new suggestion; it is not altogether original with me, but it was recommended by a commission of which I was a member in 1878.

By Mr. ALDRICH:

Q. Was your report printed?—A. Yes, sir; we made a recommendation for the establishment of such a bureau then, but that was not printed. I have, however, a copy of it, and our report is on file in the Treasury Department, I suppose.

By Mr. BECK:

Q. Is that proposition also on file in the Treasury Department?—A. Yes, sir; the recommendation made in 1878. Our committee made the recommendation that the bureau be established in Washington; and I would suggest adding to the number of general appraisers, so that you may at all times have six or seven at New York. You will then have a sufficient number to take charge of this sample bureau.

By Mr. ALDRICH:

Q. You think the sample bureau had better be in New York than in Washington?—A. I think so; New York is the center of trade. The committee to which I refer was composed of the late General Meredith, United States general appraiser, Special Agent Hinds, who is still in office, and myself, on the part of the Government. The Secretary of the Treasury had invited representative importers at most of the large importing cities of the country to unite with us, and they joined us in New York. We had our sitting there. We were all agreed upon that point respecting the sample bureau. We all agreed that it would be a wise recommendation.

By the CHAIRMAN:

Q. You think that would be better, Mr. Bingham, than monthly or daily bulletins of the transactions of the board?—A. I think it would, for the reason that you would have at one central point, under the eye of those who were to take action in the matter, daily reports from all sections.

Q. Would you have any statement of rates of duty attached to each sample, as decided by the appraiser?—A. That was the recommendation.

Q. So that any merchant could step into this sample bureau on going to New York and find out the rates of duty that had been collected there?—A. Yes, sir; and, if you chose, permit him to do so by law.

Q. Would not that be a wise thing to do?—A. I think it would; it would not then be open to the objection of publishing in a bulletin here in Boston the business of A, B, and C; the rival merchants here would not be compromised.

Mr. BECK. Certainly your appraisers and general appraisers here in Boston ought to make themselves familiar with the action of that bureau, so as to secure the desired uniformity; and they could do so, could they not?—A. As this would be under the direction of the board of

general appraisers, that could be done; and I should advise detailing a general appraiser for, say, six months to Boston, for six months to the Mississippi Valley, for six months to the Pacific coast, and so on alternately. But the board having this matter specially in charge, whenever they detected an erroneous classification at any particular port, would at once advise the collector at that port; at any rate, you would secure a uniformity of classifications, and that is quite important.

By the CHAIRMAN:

Q. Would you have this board finally adjudicate upon classification as well as upon valuation?—A. As to classifications, I would recommend this amendment to the law, that the appraiser, the local appraiser—the principal appraiser, as they are termed—should determine in the first instance as to the fact governing the classification of any article before them for appraisement; as, for instance, if it is a mixture of material, one of the materials being silk, for instance, then, whether silk is the principal ingredient. Questions of fact should be primarily determined by the appraiser, in whose department alone the goods are seen and examined. The collector, upon the report of the appraisers, should apply the facts as found by the appraiser to the law, or the law to the facts, and so classify them. If the collector is dissatisfied with the finding of facts, or if the importer is dissatisfied with the finding of facts, an appeal might be taken to the general appraisers, as in the case of value, and their decision as to the facts should be final, just as it is now as to value. Upon the question of fact their decision should be final, an appeal being taken from them to the Department and the court only upon questions of law. The questions of fact should be finally and definitely settled on an appeal to the board of general appraisers.

By Mr. BECK:

Q. Their commercial finding should be final?—A. Yes, sir.

By the CHAIRMAN:

Q. As well as the classification?—A. Yes, sir. By that means you would reach a speedy determination of the value, so that a merchant would know at an early day what he had to pay, so that he could understandingly determine whether or not to purchase more goods of the same kind.

By Mr. BECK:

Q. The preventing of a multitude of suits is one of the desirable things, if we could do it?—A. I would suggest an amendment to the law upon that point. Now, if he is dissatisfied, the merchant must protest and appeal to the Department; he does, and his case goes to the Department and the decision is adverse. He then goes to the court; but he is still proceeding with importations of the same kinds of goods. He and his neighbors all know that the subject has gone to the Department and received its decision, and that it has gone to the court for a final settlement. I think that when an appeal has once been taken upon a subject-matter, and it has gone to court, it ought to be sufficient for the subsequent importations of every such importer that they shall be simply appraised, and in other appeals of the same kind that they should be sent directly to the court, without going first to the Treasury Department. There is a great deal of trouble which might easily be dispensed with by providing that in such case it should only be necessary that the merchant protest, and perhaps stipulate that the decision of the court upon the case then before it should be final and conclusive upon the subject.

By the CHAIRMAN:

Q. The effect of that, however, would be to very much enlarge the amount that the Government would pay in the cases where the collectors have made a mistake. Is not that the case?—A. Perhaps so. I suppose it is true that men are deterred from prosecuting their cases often on account of the expense, but they are nevertheless often deprived of their rights on that account.

Q. What is your observation respecting the valuations, for instance, of this port, as compared with New York on the same general range of merchandise?—A. Many, if not most, of the leading lines of merchandise imported are not imported at this port, so that there is no way of comparing prices. Under the consignment system importation has been centered at New York; and my opinion is that, as to consigned goods the principal charge of undervaluations is to be made, and beyond that class of importations there is not at present any such evil as would call for special legislation. If you can surround that branch of importation, and check that evil, I think, generally, you have done all that you can be asked to do.

Q. That is to say, the evil is almost wholly with reference to consigned goods—consignments made by manufacturers to their own agents in New York?—A. Manufacturers and jobbers to their representatives in New York. There is no transaction of purchase and sale in that case. The consignor may put whatever value he pleases upon his invoice in consigning his goods to his agents. His agents selling for him on commission, it makes no difference whatever to the consignor as to what price the goods are charged, even upon his agent's books in New York. The agent returns to him the net proceeds. He sells the goods for him in New York, pays the duties, and, retaining his commission, sends him the net proceeds.

Q. How do you account for this large business growing up in New York?—A. Well, I think it got its first great impetus on the passage of the anti-moiety law in 1874. Of course, the business of consigning goods is legitimate. Our large manufacturers in this country conduct their business in the same way; but the foreign manufacturers and dealers have found out this way of getting their goods entered with the minimum of duty; you cannot by any direct legislation prevent it.

By Mr. BECK:

Q. Of course the great concentration of the transportation lines at New York, and other incidental advantages, grew up by the management of New York men and their "smartness," as they call it?—A. I think the consignment system got quite an impetus on the passage of the anti-moiety law. Inducements for giving information, of course, were taken away to a large extent, and embarrassments in every direction thrown in the way of the man who would give information.

By Mr. ALDRICH:

Q. In cases of purchased goods, as between the two cities, are there any differences in rates?—A. I do not think there are.

Q. Would the Boston merchants agree to that statement, do you think?—A. I am speaking of my belief, not my knowledge; I presume they would. The merchants in New York who actually purchase goods abroad are the more honest class, I think. Some of them struggle on now, in a small way, and undertake to purchase, but not to any great extent. I refer now to leading lines of merchandise.

By the CHAIRMAN:

Q. The merchants in New York, as well as Boston, buy from these consignees?—A. So I understand; they are obliged to buy all silk goods of them; all piece goods are consigned by the manufacturers; they are consigned to the manufacturers' agents in New York, as also are German and worsted goods. They will not sell them abroad; they sell only delivered in New York.

Q. We had an illustration over in New York the other day, which I think I ought to mention. It was stated to us that in silk goods, for instance, in hat materials, the duty is 20 per centum ad valorem; but we were told over there that large importations of silks are attempted to be made under the head of hat materials which really are not used as hat materials; or, possibly, they are used in a limited way as such, but they are also used largely for other purposes, and we were told that they were charged there a duty of 50 per cent. ad valorem, while here in Boston they were charged only 20 per cent.—A. That would all be remedied by a sample bureau.

Mr. ALDRICH. I suppose the Senator meant to ask you if that was a fact within your knowledge.

A. No, sir. [Laughter.]

By the CHAIRMAN:

Q. I merely meant to intimate that there was a statement implying a complaint against Boston, as well as complaints by Boston of other ports.—A. Yes, sir. The Secretary of the Treasury, in his report to Congress dated, I think, the 16th of last month, has put me in the attitude of saying generally that undervaluations are the rule rather than the exception. What I did say was with reference to consigned goods. It might fairly be said that undervaluation was the rule rather than the exception with regard to such goods.

Q. You meant to confine yourself to consigned goods?—A. Yes, sir. I think, gentlemen, you should provide for a great increase in the number of examiners in the large ports, especially in New York; and I think their compensation should be largely increased. I think you cannot expect to get the services of men who understand their business—examiners of silks and laces and woolen goods, and the infinite variety of merchandise that is imported—at the salaries that are now paid. Now, there pass through the appraiser's department daily a good many thousand packages—I have heard it stated as high as twelve; but a great many thousand packages pass through that building daily.

Q. In New York?—A. In New York. Sixty examiners to go through that—all of which, under the law, must be examined. The law provides that that must all be examined, every package, or at least one out of every ten. Now, that is simply a physical impossibility for the examiners to give the merchandise such careful inspection, to give the matter such careful consideration, as to secure correct results, no matter how intelligent they may be. So that, first of all, you should provide more room and better facilities; second, increase the number of examiners; and, third, increase their compensation.

Q. As a matter of fact, they are really the appraisers in New York?—A. Yes, sir.

Q. That is, it is impossible, there being ten assistant appraisers only, to personally inspect those packages; so that the assistant appraiser, and finally the appraiser himself, rely upon the assistance and integrity of the examiner?—A. Yes, sir; you should provide such compensation as will enable the Government to secure men of ability and reliability.

I think the penny-wise and pound-foolish policy, considering the immense amounts of revenue collected in this country, especially at that great port, is not the right policy.

Q. Make any other suggestions that you have noted on your memorandum which you think we should hear.—A. I should start back a little farther, if I am not trespassing upon your time. I would start out to secure honest importations. I do not know whether you would consider it within the province of your commission, but I would begin by removing all unnecessary embarrassments to honest importation, and then see to it that the law is strong enough, and, next, that it is executed. I would abolish all custom-house fees, and all consular fees of every name and nature, except fees for copies of records or documents; and in lieu of the compensation now received by the collectors who are paid fees, either provide a fixed salary, or provide that their compensation shall be equivalent to the average of their compensation for the last five years.

Next, the importer is now obliged by law to go in person to the custom-house and make oath to his entry; his place of business may be 4 or 5 miles away; he must go at the busiest hour of the busiest day of the busiest season of the year. He must leave his office and go down to make oath before a deputy collector. My recommendation would be to do away with the custom-house oaths altogether.

Q. That is, with oaths at the custom-house?—A. Yes, sir.

By Mr. ALDRICH:

Q. And take a declaration?—A. Yes; take a declaration. But this, I suppose, would not be accepted, therefore I recommend that the importer be permitted to make oath before a notary public. The record, for all practical purposes, would be quite as well made up. One benefit derived from the oath is that it verifies the signature, and makes the entry when signed and sworn to a document that can be used in court as proof at all times that the man did sign the paper. Well, you would have that, as well, if the oath was taken before a notary public. Then, the merchant might, if you please, have one of his clerks—no objection to that that I can conceive of—appointed a notary public. There is a petition signed by between six and seven hundred, all, I am told, of the principal importers of New York, which Mr. Van Ingen wished me to take and submit to you, in which they ask for just this thing; and I think that you would get the unanimous vote of all the importers of the country in favor of that, and I see no wrong about it. Then, there is a bond now required by law to be given by the importer, upon unexamined packages, and the regulations are so extended that a six months' bond is taken. The legality of that is questioned by some of the law officers of the Government, but, be that as it may, in the history of this country, since that bond was provided for, there has never been a suit upon that bond. The importer has ten packages. He sends one to the Government storehouse, and wants the other nine; and he gives a bond that within the time of ten days, if required, he will return them.

At the time he executes the bond he is hurrying the collector to get the goods through, because he says, "I want to ship the goods at once." It is understood, at the time, that he is not going to retain them, and yet he gives a bond that he will return them within ten days if required. That bond might just as well be dispensed with, and provide for a stipulation on the paper itself, covering all that you want to cover; that is, he shall agree that the examination of the one package in ten should answer for the whole.

By the CHAIRMAN:

Q. And if that is found to be fraudulent, it shall apply to the whole lot?—A. Yes, sir.

Q. And if that is found all right, the whole lot shall be accepted?—A. It shall extend to the whole.

By Mr. BECK:

Q. If that was the case in consigned goods, and the package sent up were found to show unquestioned evidence of fraud, would not all the other nine packages be beyond your control, and nothing left as security but a declaration on the entry made by an agent of a foreign house?—

A. That is all you have, practically, now; for, as I said, there has never been a prosecution on those bonds.

Q. Why is that? There must have been plenty of cases where the tenth package sent up was shown to develop fraud, and if so the bond ought to have been good.—A. It never has been.

Q. But why has it not?—A. I cannot answer, except that whenever those matters have been brought before the attorney of the District, they have decided to do nothing about it. You understand there is a deposit made upon the estimated duties upon the invoice, and then the Government retains the one in ten of packages as the one-tenth of the whole of the merchandise. The fraudulent entry, you know, subjects the man making it, to a penalty. In those cases, I think generally the party has been prosecuted, or has been indicted; or, under former laws, sued for the forfeiture of the value of the whole merchandise.

By Mr. ALDRICH:

Q. That cannot be done now?—A. No, sir.

By Mr. BECK:

Q. He is the agent of a foreign house, and, being an agent, he is nobody?—A. No.

Q. I do not quite see why bonds, in cases where the tenth package is sent, and it develops conclusively that there was fraud in the importation which covered the other nine, have not been sued for as well as upon the one on hand; and why, with a good security of a responsible man in New York City, the bond could not be made available in New York?—A. It never has.

Q. That is what I understand, and that is what amazes me?—A. That is one of the mysteries.

Mr. BECK. There are plenty of fraudulent cases, unless we are very much misinformed.

By the CHAIRMAN:

Q. This particular bond, I agree, is an absurdity; because the man gives bond to return the goods, and on the next day he sends the goods to San Francisco, or somewhere else; in the meantime they are on my back, or yours, instead of being returned; but, instead of having no bond, should not the form of the bond be varied, so that the man shall forfeit double the value, or pay the penalty, whatever it is?—

A. Change the penalty of the bond and you can make it available.

The CHAIRMAN. It seems to me there is some form of bond that could be made available.

By Mr. BECK:

Q. Where the evidence is growing upon us every day that that custom of consignment is superseding legitimate purchase and sale, and

is becoming more and more subject to the arts and tricks that ingenious men, who do not look to the good of the Government, can devise, I would not like to break down any safeguard, and should be glad if we could, by changing the form of the bond, make it effective.—

A. I think it would be better to change the form of the bond. Speaking of the spread of this monster, I might mention an illustration of it, which was brought to my attention when I was in New York by one of the general appraisers who had just returned from New Orleans; there he had held a reappraisement upon a large consignment of kid gloves; the consignee said to this gentleman that he represented a Belgian syndicate, composed of twenty-three concerns; they had stationed him at New Orleans in order that they might save the duties upon the profits, transferring the profits from Belgium to New Orleans. I believe I do not think of anything further, gentlemen.

By Mr. ALDRICH:

Q. Let me ask you in regard to the bulletin suggested by me, to which I think you made some objections. Of course I understand it to be impracticable to issue a bulletin upon every decision in cases of original appraisement; but in all cases of reappraisement, if the general appraisers were to issue a bulletin giving a description of the merchandise and the entered and appraised value which should be forwarded for the information and government of the appraisers of the principal ports, it would seem to be a good thing. Otherwise I do not see how it would be possible, without this publicity, for the officers at the various ports to know what decisions were made at the central office in New York. I cannot see how there can be any objection on the part of an honest merchant to publicity as to the official valuation of his goods. He wants uniform rates and those rates must depend on uniform valuations. I would not inquire into his private business, *i. e.*, as to whether he bought the goods abroad 10 per cent. less than his neighbor, or obtained them by a gift.—A. I suppose the merchant selling his goods at a very small profit would be willing to let the public know what he pays for them.

Q. A merchant must know what he pays for his own goods, and if we have uniform rates he must know the dutiable value of his neighbor's goods?—A. But suppose he has a specialty upon which he is making a large profit?

Q. That does not enter into the question at all.—A. Would the importer want his customers to know what he pays for his goods—suppose he is getting 50 or 75 per cent. profit?

Q. It is not a question of cost; it is a question of the dutiable value, the rate.—A. It would be a question between the importer and his customers—those to whom he sells the goods; that is the serious objection. It would be advertising the cost to the importer's customers.

Mr. ALDRICH. I do not mean to send out these bulletins for the benefit of the retail trade, but to the appraising officers.

A. If it were confined to reappraised goods it would not be very objectionable.

Before I leave you I ought to say a word in regard to the anti-moiety law. The compensation of the informer should be made more certain. The average informer, judging from his own disposition, has little confidence in human nature. You understand that it is not the best class of men who give information as a rule. Now, they come to the officer and say, "What will it be worth to me if I can put you in possession of evidence of such and such frauds?" The officer reads the law and tells him that the Secretary will do so and so. "Oh, yes," he says,

"the Secretary may give me what he pleases, but I want to know what I am to get. What will you guarantee me?" Well, he cannot guarantee him anything. The compensation should be fixed when he has given information that has resulted in penalties or the securing of duties. He should have a vested right in something.

By the CHAIRMAN:

Q. Whether it be a tenth, the twentieth, or whatever fraction of the sum recovered?—A. It should not be more than five thousand, and not less than one-fourth.

Mr. ALDRICH. These two provisions might be inconsistent?

A. Put it in some form so as to make it a vested right. He is obliged now in cases that go before the courts to prove his claim before the court. That publishes him as an informer.

Mr. BECK. And that ends his business?

A. And that ends his business. You should repeal that law, and especially the sixteenth section of the law of 1874, I think it is; at all events the one that requires a separate verdict upon the question of intent. Of course under the common law the intent must be proved. But this particular statute law providing for two verdicts operates, with the average jurymen, to give him an opportunity to find for the Government in one case and for the individual in the other.

The CHAIRMAN. I understand that Mr. Foster is here, the president of the East Boston Sugar Refining Company, and that he wishes to be heard a few moments.

STATEMENT OF C. O. FOSTER.

Mr. CHARLES O. FOSTER came forward and said:

There are two matters of interest which I wish to say just a word upon.

The CHAIRMAN. We are not in a hurry, Mr. Foster; take your own time.

Mr. FOSTER. In the question of damage awards I would like to say this: I would like to see them entirely done away with. On first thought it seems a little unjust to the merchant, but if there is no allowance the Government gets its full duty. If the goods are damaged he is bound to make a more or less liberal allowance, and that is made on the arbitrary dictum of the appraiser, and perhaps he knows nothing about the goods. He cannot know about all goods. Perhaps he calls in another merchant, and it is possible then that it may be collusion to take advantage of the Government. I believe the Government should have all those things in its own hands; then it is no hardship, because the merchant can easily insure his goods.

I was an agent for a wool house at the Cape of Good Hope for some time. They ordered me to insure every bale subject to a certain average. I think it would be no hardship to merchants, and I think we would all feel safer here in Boston, in our own business, if we do not have those allowances. I am very happy to get the allowances and get the duty lessened and all that; but at the same time if the duty is a necessary evil I should rather take a larger dose and feel I pay as much as my neighbor.

By Mr. BECK:

Q. Let me put this case. A man starts a cargo of oranges from the Mediterranean Sea in perfectly good order. He takes all the pains he

can to have the goods on board in good shape. The ship on the voyage is tossed by the storms of the Atlantic until the last orange is rotten. They were valued before they left the Mediterranean, I will say, at fifty thousand dollars, and our duties are thirty thousand. He has lost his fifty thousand dollars worth of goods, and must pay thirty thousand for losing them?—A. That would be an extreme case.

Q. I meant to give an extreme case.—A. And you have taken the very worst trade, the fruit trade.

Mr. BECK. Without any fault of his own he has lost his entire investment, and we make him pay 30 per cent. on the original value.

Mr. ALDRICH. The Chamber of Commerce of New York recommend that whenever the goods are surrendered to the Government no duty should be collected?

Mr. FOSTER. I believe I have finished all I have to say on that point.

The CHAIRMAN. Would not that also be a wise thing to do, to adopt the suggestion made by the Chamber of Commerce of New York; that is, where the importer surrenders to the Government there should be no duty collected?

Mr. FOSTER. You would put in a proviso that they were to be surrendered because they were damaged?

The CHAIRMAN. He would not abandon them without they were damaged.

A. Well, in case of duty being so high you would not want them abandoned to escape duty merely?

By the CHAIRMAN:

Q. Of course I referred to abandonment in case of damage.—A. That might be well.

Q. Are there not opportunities for one class of merchants to secure advantage over others by procuring the allowance of large claims for damages where, in fact, damage does not exist, or in cases where the goods were damaged before they started from the port of exportation?—

A. Yes; and I will go further and say that I have no doubt that it is done. That is my very reason for wishing to have it done away with.

Q. In other words, you think there are many cases of fraud?—A. Well, as I said, I want to be sure I pay as much as my neighbor.

Q. And no more?—A. That I must look out for.

By Mr. ALDRICH:

Q. You are an importer of sugar, are you not?—A. Yes, sir.

Q. Have you any means of judging of the workings of the present law, and whether goods are entered at different ports at different rates?—A. Yes, sir.

Q. Can you give the committee any information on that subject?—A. Of course, I could give you such as I have; I have in my hand some detailed information, omitting names and cargoes.

By the CHAIRMAN:

Q. You can omit names and cargoes.—A. I will say this, that I made up the list from the sugars we get here. Before I go on, I would like to say this, that during the last twelve or fifteen months we have been enabled to get from Washington a detailed account of every entry on a cargo of sugar that comes to the United States; that is limited, perhaps, to the ports of Boston, Philadelphia, and New York. I started it myself. I went to the Secretary of the Treasury and succeeded in getting him to take action on my suggestion; and we get that report regularly. I lay it in my desk every day. I think, in consequence of

that, the Government gets more revenue than it did. They have a good many special Treasury agents not under pay for that. Of course, with my familiarity with sugars I can sit here and tell very near what duty a cargo of sugar ought to pay; perhaps as near as some of the men who pass upon it.

The first thing in the process of arriving at the value of sugar is, of course, to take samples; and that is done by a man who has about a thousand dollars salary. Take muscovado sugar, and I can make a difference of 4 per cent. in value by drawing a sample from the different grades of sugar that are in the same package. Muscovado is simply boiled in the sugar-pan and then put into the hogshead. Of course the bottom of that hogshead contains more molasses than the upper portion; so the value depends on where you take the sample from. Of course they try to get an average sample; but sometimes it strikes us in looking it over that they get lower tests than they ought to. Suppose we get two degrees lower grade, one degree being four hundredths of a cent and that being 8 cents on a hundred pounds. The sample is then taken to the man who has the polariscope, who is supposed to be exact. But the test is more or less difficult, being very trying to the eyes; although I will admit that he ought not to be more than one degree out of the way.

I have here Philippine Islands sugars, what we call Iloilo. This (exhibiting) is a comparison of duty paid on sugar from sundry places from April to December, 1885, taking every cargo, possibly one omitted. Number one: at Boston 89, Philadelphia 87.5, New York 87.56. Number two: 86.5 at Boston, the same at Philadelphia, 85.40 at New York. Number three: 83 at Boston, 82.5 at Philadelphia, 81.8 at New York. That is about the way it runs. Invariably they are lower in Philadelphia and New York than they are in Boston.

The paper is submitted, and is as follows:

Comparison of duty paid on sugar from sundry places from April to December 31, 1885.

Importations from—	To Boston.	To Philadel- phia.	To New York.	Remarks.
Iloilo, I	89.0	87.5	87.56	
Iloilo, II	86.5	86.5	85.40	
Iloilo, III	83.0	82.5	81.8	
Manila, ex. superiors	88.0	None.	86.4	
Manila, superiors	83.0	None.	81.09	
Cebu, I	85.5	None.	84.2	
Cebu, II	82.5	None.	80.63	
Maroim	83.0	None.	82.21	
Bahia	82.84	81.7	83.3	Boston has only two cargoes. Philadelphia has only one cargo.
Pernambuco	87.24	80.71	85.2	
Rio Janerio	None.	None.	91.8	
Havana, centrifugal	96.81	94.5	95.63	
Havana, muscovado	91.93	86.0	87.32	Boston has but one small cargo.
Matanzas, muscovado	90.45	88.2	87.87	
Matanzas, centrifugal	96.86	95.6	95.38	
Cardenas, centrifugal	96.33	94.7	94.93	
Cardenas, muscovado	89.17	88.42	87.36	
Cienfuegos, muscovado	89.14	88.33	88.29	
Cienfuegos, centrifugal	95.89	95.37	95.44	
Barbadoes	89.81	88.54	87.22	
Porto Rico, muscovado	89.48	88.80	87.57	
Sagua, muscovado	89.46	85.37	87.64	
Sagua, centrifugal	96.34	94.29	95.07	

By the CHAIRMAN :

Q. But they are all tested by the polariscope, and of course the same polariscope?—A. The same. I hesitate to make any charges, but I can-

not account for the uniform difference. If it were sometimes in behalf of one city and sometimes another, so that we could get our average, it would not appear so strange.

Q. That is, an average from April to December, inclusive?—A. Yes, sir.

Q. I understand you to say that that average is made up from a daily statement which you received from the Treasury Department itself.—

A. From the Boston custom-house.

Q. Showing the total importations at these ports, for comparison?—

A. Yes.

By Mr. BECK:

Q. What is your remedy for that?—A. We have had one remedy suggested already by having all these cargoes see the light of day. I think the averages would have been still less in New York and Philadelphia if it were not for the publicity they have received. I recommend to the committee that this question should receive its attention. The publicity has objectionable features; at the same time it is a good thing. The liquidations should be made public. I see no reasons under the heavens why the publication should not be made. I do not believe that it ought to be necessary for successful merchants to be able to secure goods through the custom-house a little lower than his neighbors. I do not think it ought to constitute smartness. What is Government property, that should see the light of day. Anything that I have I am very happy to have published. They do it in sugars now.

Q. Publicity every day brings uniformity?—A. Have a little paper published; it may cost something, but it is worth the cost.

Q. Do you think it would secure uniformity in rates?—A. I think it would do a great deal of good. I do not think you could get entire uniformity.

Q. It would tend to secure uniformity?—A. Not only on sugar, but on every other article.

Q. The polariscope is an improvement on the old Dutch standard?—A. Yes; that did not mean anything. We might have a low color and a high value.

Q. It is the system now existing by law which, if applied equally and fairly to every port, should secure satisfactory results. The law itself is good enough, I understand?—A. Well, I do not say the law could not be improved. If we had one-half this duty, and that specific, it would be better.

Q. What drawback do we allow to you gentlemen on your exported sugars?—A. About 2.81.

Q. And what is the highest duty you pay us on your best sugar?—A. About 2.32, or 2.28 on the 97 test.

Q. The Government receives about 2.30 and pays you a drawback of 2.81?—A. That is it.

Q. How is that difference made up, and why should the Government pay you that much more drawback than it receives?—A. We cannot get a hundred pounds of refined out of a hundred pounds of imported sugar. We get but a very small percentage. It depends on what the refined sugar is. The modern refinery has to run three or four or five different qualities of sugar for different parts of the world.

Q. The reason I ask you that is that there is an impression on my mind that we are allowing you a great deal more than we ought. I would like to hear from you the reason why you cannot.—A. These figures are based largely on the statements of English refiners; but on that point

the customs officers have made a study of it, and they have a great deal of information, more than I could possibly give you. Mr. Keyes, appraiser in Boston, is a very intelligent man, and could inform you on this point. If I knew he would live a thousand years the only recommendation I could make to you would be to send him to the places where there is a shortage in the collection of duties. He would collect it.

Q. You would like to have the New York man come here, would you?—A. Well, I do not believe that there is a more honest man than Mr. Keyes. Our transactions have always been settled in a fair and satisfactory manner. I have never known him to give away a cent of the Government's money, nor should he.

By the CHAIRMAN:

Q. You think there is no overpayment in the way of drawback to manufacturers of sugars?—A. That would require an expert to figure. It is a most complicated thing, and when they have figured it you cannot tell with certainty as to the exactness of the result.

By Mr. ALDRICH:

Q. Do you export any sugars?—A. Yes, sir; we export largely.

Q. How many barrels annually?—A. Perhaps thirty or forty thousand barrels a year.

By the CHAIRMAN:

Q. You import here in Boston the same class of sugars, and from the same countries and I suppose, substantially from the same producers as the New York refiners do?—A. A great many of the same; but some may take more of certain grades of sugar, but we get them at the same place.

Q. To test the value of your table let me ask whether, owing to large importations in New York and Philadelphia as compared with yours in Boston, these averages might operate so as to reduce it to a lower grade without there being actually any difficulty?—A. That might be possible, but take all the grades of sugar, and I do not think it probable. Take the centrifugal, and it would not run through every cargo in that way. I do not want to place too much stress on this, because it is a question of averages, and out of it all somebody gets advantages that we do not get here.

By Mr. ALDRICH:

Q. Do New York refiners use a larger quantity of low grade sugars than you do here?—A. They do. Some of the refiners do not let their sugars grain. They turn them in and melt them up.

By the CHAIRMAN:

Q. That is owing perhaps to the pressure of business.—A. Largely so; or the press of anticipated business.

Q. Do you consider the polariscope the best test?—A. Yes. We run the house alone by it. We make sugars from liquors, and test that very precisely. Not the liquor we drink, but the liquor we make sugar of. [Laughter.]

The CHAIRMAN. I am glad you make that explanation.

A. I knew it would not confuse the committee, but I was afraid it might confuse the listeners. [Renewed laughter.]

The committee here took a recess of half an hour for lunch, after which they reconvened and proceeded with the inquiry.

STATEMENT OF SAMUEL JOHNSON.

Mr. SAMUEL JOHNSON, of the firm of C. F. Hovey & Co., importers of dry goods, was presented.

The CHAIRMAN. You may tell us, Mr. Johnson, what you think of the matters about which we are inquiring.

Mr. JOHNSON. As I understand it, I am not confined to the printed questions.

The CHAIRMAN. No, sir.

Mr. JOHNSON. Then, taking up the broad question of undervaluation, of course, the first thing is to have a tariff that can be enforced. The silk question has been brought up here. The duty, as it now stands, 50 per cent. ad valorem, cannot be collected. No one can swear intelligently as to the cost of the manufacture of another person as regards silk. We all know that the duty on silk was about one-tenth of the whole amount collected in New York last year. That duty could be collected by a mixed duty—specific and ad valorem.

Question. Do you say that 50 per centum cannot be collected?—Answer. The present ad valorem duty.

Q. Do you mean because it is 50 per centum, or because it is ad valorem system?—A. Because it is ad valorem. As is well known, an ounce of silk can be given to a manufacturer and he will give you two ounces of merchandise if you desire it. That is, it is added to 100 per cent. A very good article of silk is charged 60 or 70 per cent. The quality is also covered up by the dye stuffs so that I should not have much opinion of any man who would go into a witness-stand and swear that a sample put into his hands was certainly worth a particular sum. He could not swear positively as to the cost of that piece of silk. But a duty can be levied of mixed specific and ad valorem that can be collected. I refer now to silk piece goods used for dresses or linings and fancy articles made of silk. I see no other way but still to have the ad valorem tariff along with a mixture of the specific.

Mr. BECK. This subcommittee cannot deal with the question of rate, but only with the question of administering the law as it stands.—A. I think it is impossible, myself, to administer the law as it stands. The next question, of course, comes up as to how to collect your duty. I think the United States can never collect their duty with the miserable compensation which they now pay to the men they employ. The last examiner appointed, who I am told is a very good one, is paid at \$1,200 a year. Instructions were sent to employ an extra examiner, but not to pay him over \$1,200 a year. I do not think you will be successful in collecting your duties with \$1,200 men. There should be more men employed to collect the revenue, and the men should be paid two or three times what the present men receive. I allude to the low-priced men, instead of the \$2,500 and \$3,000 men. They should be high-priced men. Within a year a person applied to me to name an examiner with particular qualifications, but I could not name one who could be secured for the salary that was to be paid. They are not \$1,200 men; you cannot expect to get the talent necessary to carry out this complicated tariff on any such salary. Then I would like to say another word in regard to this consigned merchandise. We know it is consigned and we know the agent of the consignor, and the commission merchant has come to stay legitimately. The growth of that business in the country within a few years has changed the system of doing business. For instance, going back fifteen or twenty years, we had four go-betweens from the foreign

manufacturer to the consumer; first, the foreign commission merchant; second, the importer; third, the jobber; and fourth, the retail dealer; then the rich consumer. To-day, a large amount of merchandise goes directly from the manufacturer to the consumer through the retailer; and the foreign manufacturer, to be successful, must have his agent in New York, the same as a domestic manufacturer. He must come in contact directly with the retailers all over the United States. The retailers of the West spend their time in crossing the ocean until the manufacturer has found out that, to meet them, he must have his office in New York; so that causes the merchandise to be sold in New York in dollars and cents; but that is not *prima facie* evidence of fraud. Many foreign manufacturers find it to their interest to sell all the goods in America through their agent in New York, the same as the domestic manufacturer in Lowell does. They sell through their agents; so that after this we shall have the manufacturer, the importer, the consignor, and the commission merchant all in one; and there will be honest men in all classes of the business, the honest manufacturer and the honest consignor, because it will be to their interest; and it will also be to their interest to aid any appraiser, or other men appointed by the Government to see that the tariff is enforced.

By the CHAIRMAN:

Q. Do you import silk?—A. We have been importers for forty-four years; but as to those goods, they are now purchased mostly by the silk-buyer in New York in dollars and cents.

Q. You purchase in New York, then, directly of the agents of the manufacturer?—A. Yes, sir.

By Mr. BECK:

Q. What caused you to change your mode of doing business from importing your goods direct to the United States to buying directly from the agents of the manufacturer?—A. The manufacturer's agent came to this country and offered his merchandise in New York instead of in the place of production.

Q. Do they not also offer it at the place of production?—A. Very many of the silks which come to this market are put up for the American market. For instance, low-priced silk would not be merchantable in France or in England, and those goods are sold entirely through their agents in New York, the same as a manufacturer in this country who sells through his agents.

Q. And you could not go to Lyons and buy them on the market as formerly?—A. No, sir; they do their business through their agents.

Q. And that is the cause of the withdrawal of certain goods from the market of that country altogether?—A. Yes; and therefore we have no opportunity to compare the prices there.

Q. Now, what is the effect of that upon undervaluation?—A. As I said, there are honest consignors and dishonest consignors, as there are honest manufacturers as well as dishonest, and honest importers as well as dishonest importers. That door is open to both the importers and the consignors.

By the CHAIRMAN:

Q. There is no market value, then, to this class of goods abroad?—A. For very many of these goods landed in New York you would find it difficult to obtain a market value.

Q. Then the appraiser in New York will be obliged to take the invoice of the manufacturer as to the value, as I understand you, because

you think it is impossible for an appraiser to take up a piece of silk and appraise its value?—A. Into, say, 10 or 15 per cent. of its actual value, owing to the want of a foreign market, or owing to whatever the cost is charged with.

Q. You heard Mr. Whitman this morning?—A. No; I did not.

Q. Mr. Whitman suggested a law which proposes to ascertain, by certain processes, the actual cost of the manufacture of this silk abroad, and make that the criterion of appraisement.—A. Well, I think that that would be hardly fair to the manufacturer in all cases, to be obliged to show the cost of his materials, without it was kept away from other parties. In fact, we all know the complication of arriving at the cost of any one element we should take—on the silk goods, for instance—what part should be credited for the plant, and how much for the loss of machinery, &c. I do not think that any two manufacturers making the same article would arrive at the same result.

Q. Let me just read the proposition for a case where the actual foreign market value cannot be ascertained, it provides that [reading]—

It shall be the duty of the appraiser or appraisers to ascertain by all available means, including official reports from consular officers and agents of the Treasury, the cost of production of such merchandise at the time and place of manufacture; such cost of production to include costs of materials and of fabrication, all general expenses covering each and every outlay of whatsoever nature incident to such production, together with the expense of preparing and putting up such merchandise for shipment, and a profit of not less than 5 per centum upon the total cost as thus ascertained.

Now, that is a proposed direction to the appraiser to find out the value of this foreign merchandise that has no foreign value; do you think that is a practical method?—A. Well, I should think, as I said, that no two manufacturers would arrive at the same result on the same class of goods. If the United States were prepared to allow one manufacturer to pay one duty and another manufacturer another duty, that might do. I cannot conceive of taking an article of silk, and having two manufacturers arriving at the same result as to cost; I think that would lead to trouble.

Q. Well, then, I do not see that there is any method available except to take the invoice as presented by the consignor or the manufacturer or at least to take his statement?—A. You have a right to take his statement and compare his goods with similar goods, and so get at the value.

Q. But, in using similar goods, your similar goods must have a foreign market value, then?—A. Yes; but, as I said before, I think there are some honest consignees, and you may compare those invoices with the invoices of men that you suppose to be honest. Take the goods of such men for a standard, and you would make some headway there. As I said before, I do not believe you can collect the duty on silks by the present way of levying the duty, 50 per cent. ad valorem.

Q. I would be glad to have you explain how you would make a mixed duty, compounded of specific and ad valorem duty, as applied to silks; state it just in a general way, without going into rates or details.—A. I would say so much a pound and so much ad valorem. For instance, if you please, \$1.50 a pound and 20 per cent. ad valorem. And allow the merchant to invoice his goods as he pleased. All he could save would be 4 per cent. of the duty, and that would be 2 per cent. on the prime cost of the goods, and no man could be tempted with the penalty which we propose to have, to try to save such an amount.

Q. Would not the result of a specific duty be that the cheaper silks could not be imported under it; that is, if it was an adequate duty to

cover the better silks?—A. The cheaper silk—what we call the loaded silk—might be driven out of the market, and I think it would be a very good thing to do.

Q. You do not think it wise to provide for a rate of duty that would cover the cheaper silk?—A. Well, I have not gone into this very fully myself. I discussed the matter with Mr. Bingham, and we talked over the working of it; it is perfectly feasible.

Q. You cannot make the duty wholly specific?—A. No, sir.

By Mr. ALDRICH:

Q. Are you the purchaser for your house?—A. No, I am not.

Q. You know something about the value of silks, I suppose?—A. No; I do not now. I have not been acquainted with the details of the business for many years.

Q. You know something about the range of values?—A. I do not know that I do.

Q. You say you would levy a compound duty; on what basis would you fix the 20 per cent.?—A. Twenty per cent. on the foreign cost.

Q. How would you ascertain that?—A. I would ascertain that at the port of shipment.

Q. But how would you ascertain it?—A. You would have to take the invoice in a great measure, and compare invoices, one with another; as I said before, no person would dare to undervalue, I should think, at all events not over 3 or 5 per cent.

Q. Are you familiar with the rates imposed under the act of 1846; do you know anything about what happened under that act?—A. I do; somewhat; I was in the business, then.

Q. You know that we had a low ad valorem tariff?—A. Yes, sir.

Q. Are you aware that undervaluations existed at that time to an equal or greater extent than now?—A. I think they did not.

Mr. ALDRICH. The Treasury Department reports that such was the case.

A. I would like to say that forty years ago we had a large house which made broadcloth a specialty. We were agents for a large house in England, and the same class of goods was consigned by another house there to his agent in New York, and no question of undervaluation came up. Those parties did not undervalue.

Q. Is there any difficulty in determining exactly the proportion of silk, by analysis, in piece goods?—A. I think there is. I am told by manufacturers that the acid employed will take out all dye-stuffs; but the same acid also takes a portion of the silk, so that if you take it strong enough the acid will remove all the dye-stuff, and yet you would not get the test that you desire as to the actual value of the silk.

Q. The experts in the custom-house think there is no difficulty in determining the actual proportion of silk in a fabric, or the proportion of other material, but as I understand you, you think their judgment is incorrect?—A. No; I get my information from a foreign manufacturer, who tells me that that cannot be arrived at; and we ourselves have paid quite large sums for patents and acids to detect that very thing, and we gave it up. We can take all the dye-stuff out, but what we have left will not give us what the silk was when we started.

Q. You think that your buyer would not be able to tell by examination of a piece of goods within 15 per cent. of what it was worth?—A. He could not tell on examining. He relies a great deal upon the manufacturer—upon the integrity of the manufacturer.

Q. And he could not tell within 15 per cent.?—A. I should think he could tell within 10 per cent. of low-priced goods, when you speak of getting at the cost.

By the CHAIRMAN:

Q. How does a skillful merchant manage to keep from getting cheated in these purchases of goods? The only way would seem to be to rely upon the importer and manufacturer?—A. There is a standard in New York now; some manufacturers introducing the same articles would make a profit, and another manufacturer would be making a loss. Take, for instance, the question of wools. I have just sold a woolen mill in Lawrence because we cannot make goods at a profit. We sold it out at two-thirds of what it cost—60 cents on the dollar. Other woolen mills right around us are able to run their mills and make money on their goods; by considering such circumstances they can arrive at a standard.

By Mr. ALDRICH:

Q. What is the average profit on sales of the large dealers in silks?—A. It is very small.

Q. What should you think?—A. That I cannot tell. Do you speak of manufacturing?

Q. Oh no; of the large jobbing houses here.—A. It is very small.

Q. Within what range?—A. We would say within a range of 2½ to 5 per cent. profit.

Q. If they cannot tell within 10 per cent. of the value of the goods they are doing a very uncertain business?—A. I am speaking of the cost of these goods. The Senator asked me how we are going to get at the cost mentioned in this bill.

Mr. ALDRICH. Well I understood you to say that you could not tell by examination, within 10 per cent. of the value of the goods.

By the CHAIRMAN:

Q. Do you think there are any frauds practiced in the importation of silk now?—A. We have it reported from the New York officials that there are frauds. No silks are imported in Boston. We import no silks at all.

By Mr. BECK:

Q. You buy imported silks?—A. We buy in New York in dollars and cents; but whether there has been any undervaluation there it is impossible for us to tell. The ground I have taken is rather to stop undervaluations, if they do exist.

Q. The second section of the bill of your committee is the one that deals with this very difficult question, with which, also, Mr. Aldrich's bill seeks to deal. They aim to determine the dutiable value of goods when the actual foreign market value cannot be ascertained, and they both proceed, one with a little more detail than the other, to make it the duty of the appraisers to ascertain the cost of production, including the cost of material, labor, each and every outlay, &c. You spoke a little while ago about its hardly being fair to make these merchants abroad give these details of their business, if I understood you aright?—A. The details of the business, if they are to say what is the interest on their plant, what the depreciation of the machinery, and adding so much for the material which goes into the manufactures, it will not be satisfactory. In this case, where the market value cannot be obtained of this consignor and you wish to get the cost in bulk, it is

another thing. For instance, I could easily say that the thing cost me \$1.

Q. But this is intended to aid our own appraisers in getting at actual facts. You think it is a hardship to make merchants tell the details of their business. What hardship is it to a French merchant in Lyons who will not sell that class of goods at home at all, as I understand you to say he will not, but seeks a market in the United States because he thinks it more to his advantage to seek it here; that is the reason he will not tell you the cost, is it not?—A. Yes, sir.

Q. Then what hardship is it on him, if he is withholding the real price of his goods at home and refusing to sell to an American who seeks to buy, because he wants to deal through his own agents here; if he intends to build up a trade in this country and we protect him in doing it, why shouldn't we make him tell us all the facts relative to that business, so that he shall not, by dealing with his own agent, have the advantage over others who are dealing with our own merchants who go to buy abroad? Ought he not to be required, as a condition of his being permitted to trade, to tell our officers—our consular officers and Treasury agents—all the facts; and is not his withholding these facts evidence that he is endeavoring to obtain advantage through our custom-house over other people, which he ought not to have; is not that the object of his concealment, and ought he not to be refused permission to trade while he endeavors to keep up that concealment?—

A. I will tell you why I think so. I think that the consignor should be obliged in law to swear to the cost of his merchandise; but as to the particulars, no, and I will tell you why.

Q. That is just what I want to get at.—A. We will take some of our large manufacturers within twenty five miles of Boston—

Q. Wait a moment; this man is a resident of France seeking to build up a trade in the United States, and in such a way that he will get his goods through our custom-house at less cost, through the hands of his agents, than anybody else can; he ought not to have that right.—A. I take the ground that there is an honest consignor. Now take some of our United States corporations in woolen goods; the profit to some one of these mills will—

Q. We are not talking about them.—A. But this is the secret; you ask what they can buy their wool for; they don't want to tell you that, after they have bought, they can sort their wool and sell it at different grades for various purposes, and the man who is successful there will be the man who will pay a dividend when the other man can pay none; that is a secret of his business; now, if you ask a man to divulge the secret of his business, I think it would not be right; if it is placed openly here on the books of the custom house, it will get out and be a damage to his business.

Q. But with our own merchants or manufacturers at home the United States is not interfering; she is not asking the home merchant to pay anything; but is it not our first duty, in collecting our customs duties, to see that each and every importer pays the same rate of duty that everybody else pays?—A. Yes, sir.

Q. Now, the French manufacturer has some secret that he does not want to tell about in order to get his goods here at a less rate of duty than somebody else for the same thing. That is his object. Ought we not to require him either to quit sending his goods here or pay as much as other men in the same business pay us, and ought we to pay any attention to his desire for secrecy?—A. My point is that the duty can be arrived at without that.

Q. But you are talking about a change of rate; we have nothing to do with a change of rate.—A. We will take woollens, for instance.

Q. Stick to your silks; as the duty now exists we want to improve the methods under which existing law is administered; would it not be an improvement if we were to require the French manufacturer to give us all the facts that would enable us to enforce a uniform duty?—A. I will answer your question in this way: that you would not, under that bill, arrive at any better results. For instance, certain silks are made in Switzerland, in Lyons, and in other places; and if the silk is going to be assessed on the exact cost of those silks, you would have different rates on the same merchandise; and then again a manufacturer or consignee can make a false statement as to the worth as well as to the total cost; if he is going to do that at all, he will take a false oath in making up the cost of his goods.

Q. Very well, suppose he does; is it not to be supposed that with all the other importations that come from his own town and from neighboring cities, that our appraisers and our custom-house officers, with all the details of the facts before them, will have a better chance to secure uniformity and make him pay a proper rate than would be the case if he keeps every fact concealed, as he now does? You see this is an effort to aid our own appraisers.—A. But you can see my point is—

Q. I cannot see any point in not making a foreign manufacturer pay the same rate that everybody else has to pay.—A. I think it would not be the right thing to make a person uncover the secrets of the cost of his goods, as far as the manufacturing is concerned.

Q. It would be fair for us to say that no man who preferred to keep his own secrets should trade with us.—A. Oh, you could say that.

By the CHAIRMAN:

Q. Now, for illustration, we levy a tax upon distilled spirits; we require every distiller to furnish us day by day the statement of the material which he uses, quality, quantity, and amount; and he must furnish it in absolute details to the officers, simply because it is deemed a wise measure to verify the affidavits or statements he makes of his productions; is it not true that, if the silk is manufactured in Switzerland, and the Swiss manufacturer gives these items (or the Lyons manufacturer either), and the difference in cost is found to be 10 per cent. as between the two, whenever our appraisers, having the information with respect to both places, get those facts they would be able to get an actual basis on which to constitute a market value for those goods, when put upon the market, so far as taxation is concerned? Take the illustration of your woolen mills; the fact that one manufacturer makes a profit and the other makes a loss does not change the market value of those goods here in Boston or in New York; and yet it might be necessary, in order to get the market value, where there is none, to take the average of the cost to a dozen manufacturers; and would not that be a reasonable way of getting at a market value?—A. It is as you say; the question of cost to the woolen mills does not affect the market value of the goods, but we are speaking of levying a duty on the cost.

Q. No, we do not propose to levy a duty on the cost. This information is desired in order that the appraiser may ascertain what otherwise does not appear, namely, the market value, or what ought to be the market value.—A. But in this question of silk I still have my opinion that silk or woolen, or anything that a foreign manufacturer produces, should not be required in detail so as to uncover all the secrets of his business.

Mr. BECK. The home distilleries do it every day.

A. You would have the same results if a man swears that his silk costs \$1. I believe in having the manufacturer take an oath that it cost whatever it did cost, without bringing into the matter the details.

The CHAIRMAN. Well, it seems to me that an appraiser could be very much enlightened if he had the cost of manufacturing silk in Zurich, and then also in Lyons, and then in another central market in Germany, Orefeld, for instance. Then, suppose they varied 15 or 20 per cent.; he would say, being an honest and judicious appraiser, "Those three or four places average such a figure and ought to constitute a market value." But if the concealment is persisted in in each one of those places, it is impossible to find out what the real market value is. Surely the manufacturer in Lyons knows something of the reason why he is manufacturing, and he knows also something of the reason why he conceals from us the real value of those goods, and why he prefers to use a consignee here to manage his affairs. Now, that is all that is proposed by this section.

A. Of course, in assessing duties, the assessor or the appraiser can have an opportunity of comparing with other merchandise which is imported, in order to get at the market value.

By Mr. BECK:

Q. But now, by the present system, he gets all the profit of manufacture and, through his agents in New York with his samples, all the profits of the wholesale merchant as well. This merchant deals with the retailer, and thus he gets the profits of the two branches of business, and, therefore, he ought to pay, when he gets all the profits and takes it all abroad, at least as much duty as anybody else.—A. In the change of the way of doing business, the go-betweens are being wiped out. You find our large manufacturers to-day, instead of selling to the jobber, sell directly to the retailer. Now, by getting at this cost—let me simplify it by giving an illustration: I happened to be a merchant appraiser upon a large invoice of kid gloves, some one or two hundred thousand dollars' worth; I had been compelled to take the affidavit as to the cost; the manufacturer swore that he had a stated process of making buckskin of two years old in such way as to make it appear like a kid-skin; in that way he could get out of the buckskin the price of kid; and in that way had the advantage over his neighbors. Now, he would not want those facts published or put on the record where they could be seen by his competitors.

Q. Suppose that is true; would you have said that it was fair to his competitor to allow him to pay one-half less duty than the man who was selling exactly the same article which cost *him* the real market value? These facts would have enabled the appraiser to get at the real market value?—A. The cost should be put entirely to one side; the consumer of the goods makes the value.

The CHAIRMAN. I do not see that we differ very much, because you object to estimating the duty on the cost. This provision which I read to you does not contemplate that or the exposure of any secrets of trade. It only contemplates that the appraiser shall have as much information as it is possible to get to enable him to ascertain the market value.

STATEMENT OF COLONEL LONG.

Mr. WILLIAM H. LONG, of the firm of Jordan, Marsh & Co., was then presented to the committee, and made a statement as follows:

I do not believe there is a manufacturer in this country with \$20,000 invested in the manufacture of any article who does not keep the run

of the exact cost of that article; this state of affairs has been brought about by the improvement of the methods of manufacture and by the sharpness of competition. We started as a manufacturing community in New England about 1828. That was when the tariff, as I remember from tradition, was inaugurated with force and effect. Daniel Webster was said to be strong in the cause of anti-tariff, but he whipped over and became a tariff man. But the enacting of that law started out the manufacturers in New England. They had but little capital and they had to seek for and employ the necessary skilled labor. It went on till these men accumulated a little something and they had got their little mills started into operation. They generally had to seek the assistance of some commission man to get their goods upon the market because of their own want of money. The man would say, "Send your goods to me and I will sell them for you." So it went on till we got our great corporations. But during the whole of this time, and especially when competition came in, every cotton manufacturer wanted to know what his print cloths cost him. We bought largely of print cloths and the rule of the manufacturer then was for sales in large quantity to base his price on what he could buy his cotton for. If they bought it the manufacturer then went on and manufactured the goods to fill the order. In this country manufacturing has got to be a very close business; the calculation has got to be made even to the buttons that go on the garment, or the silk lining. When he sells the article he sells at a profit based on that estimate he has made of the cost of the article.

Now the competition has driven our firm from the Lyons market, or from any market where we can get a suitable silk. If we go there they will not give us a franc price; they recommend us to buy in New York, as we can buy there on better terms of their agents. The Germans were the first to come to New York, and, following suit, the French have followed their plan. Now I cannot see any hardship imposed by that section 3, so far as regards the requirements to furnish a statement as to the cost of goods.

By the CHAIRMAN:

Q. Section 2 you mean?—A. Sections 2 and 3. In some gossamer rubber goods, in which the manufacturer has some privacy in his workmanship, and in some other articles where there is some sort of secrecy, it might be undesirable to them to have too close a scrutiny of details; but that would not prevent them from furnishing an intelligent estimate of cost without disclosing anything that enters into the articles that is the special private property of that manufacturer; so that as we are now forced to have the articles distributed from New York, and as we are shut out from going to that place to buy goods, they should be obliged to disclose at their value those elements that enter into the process of their manufacture. There may be some secrets in their business, and I have no doubt there are; but they are secrets detrimental to the general interests of business. They are intended to deceive the public, and it reminds me of the very question you asked to-day, "How does your buyer judge of those values?" When they are so disguised, it comes to this, that a buyer is examining, for instance, a black silk, but the black silk varies in color and uses. The value may be affected by the difference in shade of color; it will run from black to blue-black, or to brown-black. Those are all elements that the buyer judges of. He judges first of the width, and then as to the quality by the sense of feeling, no matter how it is loaded. He gets an idea of the value of that silk in his mind and then he compares it with another piece of

similar goods of about the same number and the same width; he then gets the prices on them and goes back to compare with the other again; he will go to two or three other establishments, and finally arrives at what he considers the value of that goods and what it can be sold for to make a profit.

The suggestion of a sample bureau, it seems to me, is a good thing, as all advantages of comparison could be obtained.

In regard to the silk markets abroad, we cannot buy silks abroad and land them here within 15 per cent. of the cost of the goods bought in New York.

There is nothing to prevent a foreign manufacturer disclosing enough of the make-up of his goods without disclosing any secret process so that the actual cost value could be arrived at, and by this means an appraiser in our custom-house would be enabled to arrive at a fair cost of market valuation, and frauds could be prevented.

The establishment of a court for the decision of custom cases would, in my opinion, expedite matters considerably. I would have appraisers who would be competent to pass upon questions of fact and a court to pass upon questions of law.

In regard to the price of labor, it depends upon the ability of the laborer. If you expect a man at \$1,200 a year to furnish brains in a position in the custom-house where you cannot possibly get such a man's services under \$2,500, it is a mistake; you cannot do it.

We have a buyer—I should hate to tell what we paid him a year—and we consider his judgment in the matter of selecting and buying the different grades of silk worth every cent of what we pay him. He is one of our most successful buyers; but he has not been abroad for several years, for the reason that he could not get prices named to him abroad so as to import the goods as cheap as he could buy the same article in New York, and was referred in all instances by the French house to their house in New York for prices.

TESTIMONY OF MR. ALPHEUS H. HARDY.

Incidentally, sir, in connection with what we have heard here, I would cite a case, by way of illustration, which was recently brought up; it was a case in relation to wool; it was carried into the courts, and while the decision was being made the market fell 6 cents per pound.

I can also speak from my own experience. We recently had a case where I was told, according to the decision of one circuit judge, I should have no standing in court unless I paid my duties. I am a general importer, more particularly in Mediterranean goods. These goods being perishable, I had to pay duties, although under protest, and then was told that my payment was a voluntary payment, and consequently I had no standing in court. That is simply incidental, Mr. Chairman.

Another matter is a matter of damage, upon which I desire to speak more fully than anything else. It is a very complicated matter and very difficult to arrive at a decision which shall give to each man justice. I would do away with all damage allowances, that is on "staples," as we call them, all importations of wool, oil, nuts, raisins, prunes, figs, and all that sort of thing, as I believe frauds to exist. I speak from experience. I had a large shipment of figs; I made no application for damage allowance, because the goods were not damaged, and I received furious letters from my consignors because I had not made them any re-

turns for damage allowance, as they claimed to have received them on like goods from other ports.

Here is a list, which was not prepared by me, but was put into my hands since I came into the hall; it is a list of damage allowances on nuts and prunes more particularly, from January 2, 1882, to January 26, 1886.

The CHAIRMAN. We have had a list of damage allowances prepared for us.

Mr. HARDY. Have you had a list of invoices on which there was no damage allowances? That, I think, would be instructive.

Mr. BECK. You think it would be a very short list?

Mr. HARDY. Probably.

The CHAIRMAN. Do you think, as a rule, that damage is allowed on all importations?

Mr. HARDY. I fear so, sir, as a rule. A statement of that implication is, in a certain sense, a grave one, because it implies not only a very low condition of morals in our sister city, but it is practically an implication of the Government officials.

Mr. BECK. Not necessarily.

Mr. HARDY. I have in my possession an application which was made for my business in New York, that is to do my custom-house business in New York, and the application was backed by the statement "that they had had great success in damage allowances." I was not importing into New York, and did not care to import into New York.

The CHAIRMAN. They wanted you to import into the port of New York?

Mr. HARDY. Yes, they put forward the fact of their "great success in damage allowances."

The CHAIRMAN. I think I would like to see that letter later.

Mr. HARDY. The result has been our trade in staples has practically gone to New York. There is now a law or practice regulating staples. When goods are imported and a dealer finds them damaged they shall be set apart for the appraiser to sell, and these damaged goods shall be stamped "damaged" in order that there shall be a check upon fraudulent damage allowances.

STATEMENT OF A. S. BROWN.

Mr. A. S. BROWN, a jobber and importer of oranges, lemons, nuts, &c., made a statement as follows:

We have had very good success in the last twenty-five years in importing certain classes of goods, such as oranges, lemons, figs, &c. We make a specialty of importing figs, and we also import a great many raisins, especially fancy raisins, and we also import largely of prunes. We also import considerable quantities of Grenoble walnuts, French walnuts, island walnuts, and such goods, but we have been driven out of the importation of that class of goods very largely from year to year until now, for nuts and prunes particularly, it has thrown us into a position where we dare not risk our money for them, except that we get certain classes of nuts in about once a year, just before Thanksgiving time, about the 1st of November, because we then can distribute them over New England before our neighbors and others who import these goods. After we are through with this one importation we have to throw up the sponge, and let them come through other importers, and buy of them in this country. We have been feeling, myself and my

partners, that people in other ports were willing to get a bigger allowance for damage awards on this class of goods than we could see our way clear, as merchants in Boston, to ask for, because we have to swear to the custom-house officials in Boston, when we take out a damage warrant, that we think these goods are damaged on the voyage of importation.

We can generally tell, in our own minds, whether the property was damaged on the voyage of importation, or whether it was damaged in the field while they were gathering it, and whether they were perfectly sound when they were shipped. There might have been frauds, but we could not see our way clear to take advantage of practices that seem to be taken advantage of in other ports. There are a great many little items of defect and peculiarities in regard to all classes of nuts that will show to an importer and to a jobber that they vary very much for quality and condition of the same kind of nuts. They are not all alike.

By the CHAIRMAN:

Q. It is not always that this class of goods is put on shipboard in perfect condition?—A. That is true, in my opinion as a dealer and importer of that class of goods. When this matter was started (on undervaluations) in the committee, when we heard that the Senate committee was coming here, and we were conferring on that subject, I suggested that one of the best things to be done, in order to present the facts to you gentlemen, was that Colonel Bingham should proceed to New York, and that he should get a list of all the importations of nuts for two years; and also that he should ascertain what the damage allowances had been in that port. I desired that he should get a true copy of each importation, and I understand it is here to-day. I have seen the pencil sketch of it, two or three pages, and it is new to me, and my object in suggesting that to the gentleman was this: I wanted to see what New York had paid, or what the Government would have received there had she got the full rate for nuts. I wanted to see what the Government paid back to the importers on that list. I would suggest that whatever amount of money the Government has actually received for two years after liquidating their damage warrants might be carefully noted in considering the question of damage allowances, with a view to reducing the rate to that average. I wanted to see how many cents a pound upon these goods the Government has got, and the results of that inquiry will explain to you gentlemen why Mr. Hardy can come to you and recommend that no return be made for damage.

Mr. HARDY. That is just what I did—I did not propose to touch the tariff, Mr. Brown; I have got my views, but of course I do not know that the committee is here to hear them.

The CHAIRMAN. You want the tariff reduced to that average of which you spoke in order that the consumer may have the benefit of the damage allowance instead of the importer?

Mr. BROWN. Now, you are touching me on a tender spot, and I will tell you what I do want—I want to be able to import those goods and pay the duty, whatever that may be. I want to be able to import the goods into Boston, and I want to be able to sit down and show them to anybody, put down in this country under such circumstances that we can sell in competition with New York. If the New York importers get no returns of duty and we get none, so that the goods will cost us all alike, we can sell them alike.

Q. Is it your idea now that these damage allowances that were made to importers in New York were deducted from the price at which they

sold the goods?—A. No, sir; do not credit me with any such idea. Who would imagine that they had got to that in New York?

Q. I was merely asking to find out whether it would make any difference to you, as an importer, whether the duty was 2 cents a pound or 3?—A. Of course; and if there is no damage allowance I want it reduced so that the Government would get just what it gets now. I do not desire to enrich the Government and ask them to get 3 cents when they only get 2 now. I want the duty reduced.

The CHAIRMAN. This committee has no control over the question of rates.

By Mr. BECK:

Q. What you want is that if you cannot get uniformity of rates with New York, because they get damage allowances which you cannot get, you want all damage allowances abolished so that they should stand on equal footing with you?—A. You have explained my position exactly, sir. [Laughter.] Now, gentlemen, there is one very important fact which you should know. We, here in Boston, have not got any such sheet as that to compare with. I cannot remember that we ever took out a damage warrant on goods, and for the reason that we did not believe they were damaged on the voyage of importation. When we look at that paper, I wonder what kind of a country this is to allow such proceedings. I do not believe that we ever took out a damage warrant on a bag of filberts.

Q. What hurts your feelings is that, believing that what a man in Boston does not know is not worth knowing, you find a man in New York who knows a great deal more, and you don't like it?—A. Well, I understand Mr. Bingham desires to bring up something in relation to the quality of nuts in a foreign country.

Mr. BINGHAM. While in New York, in conference with the great house of Thurber, Whyland & Co., they showed me some correspondence with French fruit-houses, which was to the effect that on account of the prevailing rains during the season last fall, when the trees were on the ground, there was not a pound of merchantable fruit produced in France, and that therefore they could not ship them any. Notwithstanding that information, and that state of things, nuts are coming in to New York from France, browned on account of the wet weather, upon which the New York importers were receiving the full damage allowances as if it had occurred on the voyage of importation. I think Mr. Brown has some evidence of the condition of the nuts.

Mr. BROWN. I think what the colonel wishes to bring out is this: that the importers of these nuts in other ports during the past year have made large claims for damage, and have done so with the information that they had, as we found out in New York, that it was a bad year for nuts, and the nuts were already damaged, if damaged at all, before shipment. The nuts could not well have been damaged according to the way they show the damage in New York. We, of course, made our regular orders for our different kinds of nuts from France this last year, and as the season commenced and the nuts began to mature our people commenced writing that the prospects did not look favorable, and after a little they wrote that it was more unfavorable, and finally they sent us on trial only a very small portion of our order. They took the risk of that quantity, and they came here to us not so satisfactory as they were the year before, but we did not take out damage allowances; we could not see anything about the ship that had hurt them. Then other kinds

of nuts were ordered by us, the orders for the French nuts being cancelled, by their own suggestion.

Q. I suppose you have made application for damage allowances in the past; in what cases do you make such application?—A. We do it on oranges and lemons every day or two.

Q. How are you able to make up the statement that the article imported was sound when put on board the vessel at the port of exportation; how do you get at that usually?—A. We will take the nuts, or the oranges, or the lemons, or whatever it may be, and they show for themselves whether they are damaged.

Q. You take the information of your consignor, I suppose, as to soundness when shipped?—A. We have all the assurance that honorable men can give us that the goods were all right when shipped.

By Mr. ALDRICH:

Q. You have a bill of lading also?—A. Yes, sir; everything to show that all was all right. We import goods in New York ourselves—raisins and nuts—and how it happens that we import nuts in New York is this: we want to get them here from a certain locality, which is Messina, for this trade about the 1st of November. We have had shipments for several years to New York, the cargoes to be reshipped to Boston; the first year that they came I happened to be in New York and saw the man who had entered these goods, and who had transshipped them to Boston, and there were a few cases missing. I went to his office and asked him why they were not all shipped. He said that he took out a damage warrant on some of the packages. I said to him, "Why, were my goods damaged? I did not think such goods as those would be damaged; what, sir, is the matter?" He then informed me that the custom of the port was this: that on all goods a certain quantity would be taken from a certain number of boxes; that they would take those nuts to the appraiser's room or to his office or wherever he chose, I do not know exactly where, and they would take them one by one and crack them. If they found nine out of one hundred were defective, there was 9 per cent. damage on the whole lot. If they found five out of a hundred there was 5 per cent. damage; if they got seventeen there was 17 per cent. damage; and I have heard it stated that there was even as much as thirty out of one hundred in some cases. What I contend is that that is not a fair process of adjustment, or, if it is, we should have the same right to do that as themselves, but our appraisers have not been educated up to that kind of cracking. [Laughter.] We want to get some return duty just as they do, if it is right; but when we take a hundred walnuts and put them on a table, we crack one and find one-half of the meat wilted up and shriveled, and isn't worth a cent; but the appraiser says "that was not done on the voyage of importation; that was done on the tree;" that is what we find in Boston in cracking. Then we find two or three or four which are moldy. "Now, Mr. Appraiser," we will say, "I want you to tell me where that was damaged." Then he says, "I cannot tell whether that was done on the tree, or coming from the tree to the ship, or on the ship." There is where we might make a case, if we could only find enough of those moldy ones; but not finding enough to make it worth while to take out a damage warrant, we had to throw up the sponge and sell our goods.

By Mr. BECK:

Q. I understood you to say, in the early part of your statement, that a man of long experience, like yourself, in handling these classes of goods could approximate very closely as to what was damaged on the ship

and what was damaged by the weather before shipment; and you could tell pretty well the character of the goods at the time they were shipped, or when they were put on board.—A. I should have answered there that we refer more particularly to such articles as prunes, and raisins, and figs, and goods of that kind. The nut business is the most peculiar business in the world to decide what damage might be actually supposed to take place. I refer to the wet, moldy portion; not the blight, which spreads or cracks the nuts, and for which kind of nuts we have no use. The transportation does not shrivel up the nut.

Q. Mr. Hardy said you could insure against damage on the voyage as well as anything else.—A. I presume we could; I never insured on damage but once, and we had trouble about collecting; but I beat the insurance folks and gave it back to them. Of course they hated very much to pay me the first cost and the duty, too.

STATEMENT OF W. BIRD.

WILLIAM BIRD, of the firm of J. A. & W. Bird & Co., was presented to the committee, and said:

My firm are importers of dye-stuffs, chemicals, aniline colors, &c., and what I want to bring before the committee is particularly a question of classification. That is the particular point in which we suffer, and I do not think we could do it more clearly than by reading two of our letters to the Secretary of the Treasury, and the reply of the Secretary to those letters, because no one could make our case more clear than it is therein presented. [Reading:]

BOSTON, *February 26, 1885.*

DEAR SIR: We beg to call your attention to an injustice that we are suffering owing to the discrimination between the Boston custom-house and that of New York, owing to a recent decision of your Department, and we would briefly put the facts before you. About the 31st of July, 1884, we entered at the port of Boston, twenty casks bichromate soda. It being a new article of importation, our collector decided it should pay a duty of 3 cents per pound under the similitude clause, and we paid the duty.

About the 4th of September, 1884, we entered fifty casks more, and paid 3 cents per pound duty, as decided by our collector.

In the mean time large importations of bichromate of soda were entered at the port of New York as "chemical salts," and as such paid a duty of 25 per cent., enabling New York importers to compete with us successfully. About the 28th of October, 1884, we entered fifty casks at the port of Boston, and our collector allowed us to pass it at 25 per cent., awaiting the Treasury decision as to what duty should be assessed.

A little later the Treasury Department decided that bichromate of soda should pay a duty of 3 cents per pound, and upon receiving notice to that effect, our collector obliged us to pay this duty on the shipment of the 28th of October, so that on all bichromate of soda received prior to the Treasury's decision we have paid for at the rate of 3 cents per pound. We now learn to our surprise that the collector of the port of New York has not obliged the New York importers to pay the duty of 3 cents per pound on the bichromate of soda, or "chemical salts," imported by them before the Treasury's decision, and that your Department has sustained him by a decision that the said importers should not be obliged to pay said duty of 3 cents a pound. It is needless for us to point out the manifest injustice of this state of affairs. We would beg to call your attention to the fact that we have acted honestly and fairly in this matter from the first, that we imported our goods under their proper name, and not as "chemical salts," and have accepted the decision of our collector and that of the Treasury Department, while the New York importers have endeavored to obtain lower duty and have succeeded in securing it for a large number of packages, notwithstanding decisions against them. We would therefore respectfully ask you that we should be paid back the excess over the 25 per cent. duty on the bichromate of soda which we imported before the Treasury decision that it should pay 3 cents per pound, or that the New York importers should be made to pay the excess over and above the 25 per cent. on the bichromate of soda, or "chemical salts," which they imported before the said Treasury decision.

In asking for this we ask only for simple justice, and beg to suggest the very extraordinary position that the Government places itself in to-day by its present discrimination between two ports.

Asking for these lines the favor of your early consideration, we remain, sir,

Yours, very respectfully,

J. A. & W. BIRD & CO.

Hon. HUGH McCULLOCH,
Secretary of the Treasury, Washington, D. C.

To which was received this reply :

WASHINGTON, D. C., *March 14, 1885.*

GENTLEMEN : The Department duly received your letter of the 26th ultimo, relative to duties on bichromate of soda, imported at the port of Boston, in July, September, and October last upon which a duty of 3 cents a pound was exacted, while it is alleged that at the same time like merchandise was admitted at the port of New York at a duty of 25 per cent. ad valorem, thus working a discrimination against you.

By the report of the collector of Boston it appears that in the ordinary course of business your entries were originally liquidated at the duty of 3 cents per pound, which action was confirmed by this Department. A decision on the general question was published in circular of November 22, 1884. It is understood that prior to the date of publication this merchandise was admitted at New York at the duty of 25 per cent.

The question of reopening past entries made at New York for the assessment of the specific duty was passed by my immediate predecessor who decided not to order a reliquidation of such entries. I see no sufficient reason for a reversal of his decision.

Very respectfully,

D. MANNING,
Secretary.

Messrs. J. A. & W. BIRD & CO.,
Boston, Mass.

We would state for the information of the committee that the value of the bichromate of soda was about 6 cents per pound, so that the duty of 25 per cent. was only a cent and half, being but 50 per cent. of the duty of 3 cents per pound we were obliged to pay.

We now append two further letters which passed between ourselves and the Secretary of the Treasury :

BOSTON, *March 16, 1885.*

DEAR SIR: We beg to acknowledge the receipt of your valued favor of the 14th instant, and return thanks for your early attention. We must confess surprise, however, at the decision embodied in the same, and we beg to recall the facts as admitted in your valued favor "By the report of the collector of Boston it appears that in the ordinary course of business your entries were originally liquidated at 3 cents a pound, which was confirmed by this Department," and then you add: "It is understood that prior to the date of such publication (the Treasury decision, November 22, 1884, confirming the Boston collector's decision) this merchandise was admitted at New York at the duty of 25 per cent." After these two statements you decline to demand liquidation from the New York importers, and by silence, apparently decline to direct the collector of our port to refund us the difference between 25 per cent. ad valorem, and 3 cents per pound specific.

We prefer to think that this matter could hardly have been given the attention it deserved, rather than that your Department would allow such manifest and gross injustice toward an importer from one port in distinction to another. We beg, therefore, to refer you again to our former letter, and to state the facts briefly. We import the bichromate of soda at the port of Boston, and our collector decides it should pay a duty of 3 cents per pound. We pay it. The Treasury Department sustains the decision. A New York importer brings in bichromate of soda into New York under the name of "chemical salts," and the New York collector decides that it should pay a duty of 25 per cent. ad valorem. That decision was wrong, according to the Treasury Department. Now, we would most respectfully ask you, dear sir, if, in common justice to us, the Treasury Department should not order our collector to pay us back the amount due us, to put us on the same basis with the New York importer, or that the said Department should order the New York collector to cause the New York importer to pay to the Government such rate of duty as would put him on the same basis with us.

We would respectfully state that this question of duty is of no pecuniary interest to us, as the goods belong to our English friends for whom we are agents. We would

add that it is a matter of which we are ashamed to report to our friends in Europe, that it is possible for our Government to act with such injustice to its citizens.

We beg you, dear sir, to give this matter your attention, not as a question of money, but as a question of the right of each citizen of the United States to have equal justice done him with his neighbor. No decision is right which compels a citizen of Boston to pay a duty of 3 cents per pound on goods brought into that port, when a citizen of New York brings the same goods into his port at the same time, and pays 25 per cent. ad valorem.

We submit our case to your sense of justice. We have done nothing but what was right, and yet are suffering for it.

We remain, dear sir, yours, respectfully,

J. A. & W. BIRD & CO.

Hon. DANIEL MANNING,

Secretary of the Treasury, Washington, D. C.

The reply was as follows:

WASHINGTON, D. C., *April 10, 1885.*

GENTLEMEN: Your letter of the 16th ultimo was duly received, in regard to the reliquidation of entries of importations of bichromate of soda at New York.

The Department having declared the duty on this article to be 3 cents per pound, it is not within its power to order any refund of the duties paid at this rate of duty at the port of Boston.

The question of ordering a reliquidation of entries at New York on similar merchandise, admitted at a duty of 25 per cent. ad valorem, was brought up during the administration of a former Secretary, and on the 30th of January last the Secretary informed the collector of customs at New York that upon a careful consideration he had decided not to reopen, for the purpose of reliquidation, entries which had been settled prior to the publication of the decision under which the 3 cents per pound duty was charged.

Whatever might have been my views upon the proposition to order a reliquidation of entries at New York, were it presented as an original question, I do not see sufficient reason now to rescind the decision before mentioned, and therefore must decline to order a reliquidation of the duties referred to.

Very respectfully,

C. S. FAIRCHILD,
Acting Secretary.

Messrs. J. A. & W. BIRD & Co.,
Boston, Mass.

In addition to that, after this decision was received from an official, through the collector of customs, entries were passed at the New York custom-house of chemical salts at 25 per cent. We appealed, if my memory serves me right, to Colonel Bingham to have the matter looked into; and a statement was made at the New York custom-house that they had passed those salts before they had received an authoritative decision fixing the duty at 3 cents a pound at the time when it was promulgated to us.

By Mr. BECK:

Q. That is the best illustration of the necessity of absolute uniformity of classifications that can be had?—A. That is the point I desire to press upon the committee; that is, that there should be a custom-house board.

Q. The practical trouble is that you could not compete with those men and pay 50 per cent. on the value when they were paying 25 per cent.; that is about the rate, I believe?—A. Yes, sir.

Q. They were paying 25 per cent.?—A. And what made it worse for us was that we could not explain the difference in cost to us to our customers and make it satisfactory to them.

Q. It not only affected you in that particular as well, but it affected you in the original cost of the goods? If they could do it that way at New York, it would close your business with the Englishmen?—A. That closed our business. Instead of importing some 300 or 400 casks, we

imported 120 casks. We were the agents for the original patentees of the article. The goods received in New York were from the outside. They were able to bring them in and undersell us and take the market, and we could not recover anything at all.

By the CHAIRMAN:

Q. You had no standing in court?—A. Not only that, we had a large bill of expense, and they have the satisfaction of getting something for the Government out of somebody else's pocket. I would like to speak of one other point, and that is in reference to bonds. In Boston we give general bond, on which we are required to have the names of two men who are amply able to qualify in bonds amounting to \$50,000, \$75,000, or \$100,000. In New York we do not know, in many cases, who the bondsmen are. The bondsman is a custom-house broker, who is probably on a million bonds. I do not know the man from Adam, but pay him \$5, I believe, I am not sure, for each entry; a trifling matter, at any rate, for each entry he passes for us; in return for that he is on our general bond. Those bonds may be good. The Government may be able to recover on them, but that, as I understand it, is a very universal custom in New York. It is not the custom in Boston. I brought the matter up to the custom-house clerk here, Mr. Sargent; he was perfectly aware of the state of the matter in New York. He says that it is one of the grossest outrages that ever was.

Q. The bonds exacted here are of thoroughly responsible people? Your bond is of course, in case of trouble, to return the goods?—A. The general bond is to protect the Government in case of our failure. The bondsmen then become responsible. Then, again, I would like to say a word on this matter of *pro forma* invoices.

Q. The professional bondsmen are like professional jurors, I suppose?—A. Professional straw-bail in the police court. Now, as to the *pro forma* invoices; that is a matter where I do not know, but I think a great deal of this undervaluation arises. We give the *pro forma* invoices for the reason that goods sometimes arrive before the regular invoices, the invoices which are certified by the consular agents. There is more or less delay before the steamer sails; one, two, three, four, or five days later, the invoice comes on some other vessel; sometimes, in extreme cases, a week. We give a bond to produce the invoice and we do produce it as soon as it arrives. Now, in response to some inquiries in New York, I am told that bonds given there by importers are not attended to in some cases for months. The invoice is not produced for a month or more. It gives time, with the present mail facilities, for a copy of that *pro forma* invoice to be made out and returned to the manufacturer so that he can make a certified invoice to correspond with the *pro forma* which is in the hands of the custom-house people in New York.

Q. They stated to us that in some cases those invoices were not returned for six months, but that six months was the limit?—A. Of course the longer the time the better opportunity they have to have a regular invoice made to correspond. I see no reason why there ever should be any such delay in furnishing the regular invoice. If a steamer is wrecked at sea, or more or less damaged, that is a good and sufficient proof to give the Government of the necessary delay. But the merchants on the other side do not keep a man waiting a month for his invoice here, in the regular course of business. There are sometimes delays, as I have mentioned, in the slower steamers, covering possibly as much as a week.

Q. Or ten days, perhaps?—A. Yes, sir.

Q. There is another point about *pro forma* invoices; that is, that there is no penalty attached to a *pro forma* invoice; and, therefore, there is an inducement to put in such invoices instead of a regular invoice, although they might have the latter on hand.—A. That I have never considered, because we have always put in our invoice as soon as it has arrived. There is yet another point, and that is in regard to appraisers; as the general said in his testimony this morning, they were men who were not properly paid. It is difficult for the Government to get men for professional appraisers who are willing to go there and serve for the pay that is given. They cannot afford to do it.

By Mr. ALDRICH:

Q. The limit is \$2,500; who fixes the rate here?—A. The Secretary of the Treasury.

Q. They can pay up to \$2,500; can they not?—A. Yes, sir; and at the port of New York, especially, there ought to be an increase in the number of examiners.

The CHAIRMAN. They are fixed by the annual appropriation bills, but the Secretary of the Treasury fixes the salary within a certain range.

Mr. BIRD. I am an importer of aniline colors; the importation of those colors has become very large; the duty is 35 per cent. There are very few men in the community who are competent under any circumstances to decide about the real value of those colors. It is a very intricate question; it is a question where very fine chemical tests have to be made, and to obtain such men for the salaries that are paid them is utterly impossible, unless they have been for a long time in the employ of the Government, and in process of time have acquired the necessary knowledge.

By Mr. BECK:

Q. That is a comparatively new business, is it not?—A. It is a question of perhaps only twenty years.

By the CHAIRMAN:

Q. Some of these dyes are very cheap and some very costly, I understand?—A. Yes, sir; and the question of purity comes into the question. Aniline dyes are brought over to this country in some cases pure, and then dealt with after they arrive here; by working them over they can reduce them from great purity to a lower grade and save that amount of percentage on their duties, bringing them in at the market grade. It is supposed that, in that particular branch of business, there have been very heavy undervaluations.

By Mr. ALDRICH:

Q. What proportion of the aniline dyes imported come to Boston?—A. Very small, although New England is the largest consumer on account of the great business in fabrics carried on.

By the CHAIRMAN:

Q. Do not the manufacturers of aniline dyes have an agent in New York?—A. The New York houses have agents in Boston. The colors are imported into New York, and then shipped over here where they have agents, but the bulk of all goods comes into New York.

Mr. BECK. I hope Morrison will have sense enough to put them on the free list.

Mr. BIRD. I was talking with one of the largest manufacturers in New England the other day, and he was speaking of this hearing which

was to take place. He said on aniline dyes they never in this world could prevent undervaluations until they put a specific duty on them. It is going to be in vain to try it, but it makes no difference.

By Mr. ALDRICH:

Q. What is the range of value?—A. It is from an extreme, taking the very highest, of, say, \$15 a pound, down to perhaps 35 or 40 cents a pound, selling price; the average price ranges between 40 cents and \$2—the bulk of it.

Q. Are not some aniline colors free now?—A. No; coal-tar products are free.

By the CHAIRMAN:

Q. Mr. Bird, as I understand you, these undervaluations on aniline dyes are merely mentioned as an illustration of the skill and experience required in your line of business, especially. You think the undervaluation arises from the fact that men in the custom-house have not the knowledge which it is necessary that they should have in order to discover whether the article is worth \$15 a pound or 40 cents?—A. That is exactly the point.

Q. And that such knowledge cannot be secured by the employment of a person at the salary now paid by Government for appraisers or examiners?—A. I can give you an illustration. We imported some indigo some time ago, of which the duty is plainly laid down; any one who reads a copy of the tariff act can see what it is. We received a notice from the collector that the duty should be just double the duty as we understood it; we went down and saw the examiner; he said that was the correct duty. I told him I would like to know where he found his authority for that rate of duty. It was an indigo product, perfectly plain. He could not see it in that light, so we appealed from the decision, which was promptly reversed. That was one of the most palpable cases of ignorance which has come under my notice. The product was derived from indigo. It is the vital dyeing property of indigo.

Q. Would not an ordinary chemist know that?—A. A very ordinary chemist ought to.

MR. HARDY'S SECOND STATEMENT.

Mr. HARDY asks permission to say a few words on the *pro forma* question. He said:

This problem is akin to that of bringing a horse to the water and attempting to make him drink. I think there is some misconception with respect to the law. Under it, I am told, there are in New York hundreds of that kind of invoices, if not thousands of them.

The CHAIRMAN. They come by thousands now.

Mr. HARDY. Yes; where goods come by *pro forma* invoices and where certified invoices have never been produced. The law does not require a certified invoice, or the substitution of one for the *pro forma*. The law reads that, except in cases stated, "no importation exceeding \$100 shall be admitted to entry without an affidavit made by the owner, importer, or consignee, before any person authorized to administer oaths, showing why it is impracticable; that no entry shall be made in the absence of a certified invoice, upon the affidavit as aforesaid, unless such affidavit be accompanied, in the form of an invoice," showing the value of the goods, based on knowledge and information of the foreign market thereof; so that, in fact, the law does not require a certified invoice.

By the CHAIRMAN:

Q. Either the law or the regulations require it.—A. The Treasury regulations require it, but they are not the law; so that, as a matter of fact, a man has a perfect right to enter goods without a certified invoice.

By Mr. ALDRICH:

Q. I think you are mistaken about that. I think the act of March 3, 1863, requires it.—A. This is the anti-moiety act; I got my information this morning from Mr. Fiske. He tells me that that is the fact.

By the CHAIRMAN:

Q. Where the amount does not exceed \$100, they are not required to produce the invoice.—A. Mr. Fiske made a general statement about it. He said they gave a bond to produce the invoice, but they could not enforce this bond in law. That was a Treasury regulation, but it was not law. The *pro forma* invoice, therefore, had no penalty. Now, then, as a matter of fact, that is simple justice, for, as Mr. Bird says, we very frequently get goods here before the invoice arrives. We are obliged to make an entry of the same, and a *pro forma* invoice of some sort is necessary. To the honest importer the way is perfectly simple. A *pro forma* stands instead of a certified invoice; but of course the certified invoice must be produced in due time to protect the Government against imposition, &c. We have always done that here. Of course it also follows that, this being the case, if they are allowed too much time they can send the *pro forma* abroad and have it matched by a certified invoice which shall come later. Now, as I say, you can bring the horse to water, but you cannot make him drink. It seems to me that the law should include the *pro forma* invoice, but I think that there should be added to that the provision, unless the certified invoice shall be presented within six months as a substitute for the *pro forma* upon which the goods were entered.

By Mr. ALDRICH:

Q. They never would present an invoice for a greater amount than the *pro forma*?—A. That invoice would stand in the same place as the original, and if it were necessary to make it up it would be proper to do that. Oftentimes we are obliged to enter goods on *pro forma* invoice that come by the Oregon from Liverpool, when the mails follow via New York by the Samaria.

The CHAIRMAN. There has been no proposition to do away with *pro forma* invoices.

By Mr. ALDRICH:

Q. The Secretary of the Treasury recommends that they be dispensed with.—A. I believe that the *pro forma* invoice should be retained, and that provision should be made for the substitution of the other invoice later.

Q. Should it be substituted within thirty days?—A. No, sir; because we could not reach Smyrna or Beyrout in that time. It is a practice in certain houses not to have certified invoices sent out. The law requiring a certified invoice first or last might not punish undervaluation, or prevent it entirely, but it would be a great step in the right direction. For instance, if anybody enters goods on a *pro forma* invoice and a triplicate invoice is in the custom-house, that is *prima facie* evidence of what the goods are.

By the CHAIRMAN:

Q. As I understand it, by the existing law, under recent decisions in case of *pro forma* invoices, no matter what the appraiser may add to the invoice, no penalty can apply to a *pro forma*. Now, it seems to me if you would put in the *pro forma* invoice, and the appraiser makes an investigation and finds the goods undervalued, that the same penalty ought to apply to a *pro forma* invoice as applies to a certified invoice. Is there any objection to that?—A. Yes, my objection is this: That in the ignorance of the cost of goods, we enter on the *pro forma* invoice, and the *pro forma* invoice is more important than the certified invoice which follows. The entry is liquidated and the import duty has been paid; therefore the honest importer who desires simply to make entry and give the true value of his goods, is sure to make that invoice purely informal and he should not be subject to a penalty.

Q. Would it not be better to provide that in case the informal invoice is produced, the liquidation shall take place on the formal invoice?—A. That is just my plan, exactly. Let that liquidation be on the informal invoice when produced, and I would have a law requiring it to be produced there precisely upon the same plan as an original triplicate.

By Mr. ALDRICH:

Q. Does not that open a wide door for the manipulation of invoices after the goods have been passed?—A. It does, sir; but if the Government receives the duty, I do not see what objection there can be to it.

By Mr. BECK:

Q. But suppose that the propositions are all true; first, that there is no law requiring the production of an invoice at all, and then, that there is no penalty to be attached to the *pro forma* invoice, and the whole thing is in the hands of the importer to do simply as he pleases.—A. No, sir; I would adopt Senator Aldrich's plan of providing a penalty which shall attach to the *pro forma* invoice unless the other invoice is presented, and that the penalty should attach to that as well as the *pro forma*; if it is an absolutely correct invoice, and is proved to be such, the Government receives its duty.

Q. Would you not regard the production afterwards of an invoice exactly corresponding with the *pro forma* as pretty conclusive evidence that it had been fixed up to meet the case?—A. I should consider it very suspicious, and I should expect the examiner to satisfy himself on that point. I had a case recently where I received an invoice, where it was evident that a man unacquainted with our customs certified to it, and the consul, who did not know his business, was the man who certified. The goods were quoted so much, Boston value. The duty was assessable on the goods alone and not on the packages, which were a considerable proportion of that which comprised the cost. The invoice came to me so much, "less the duty, so much." With that invoice I should have been obliged to pay duty on packages, consul's fees, insurance on the cost, freight, &c., which were not dutiable.

By Mr. ALDRICH:

Q. But in that case you would have paid your duty on a *pro forma* invoice, and afterwards put in a certified invoice made out in proper form?—A. On this I entered my goods, and on this I am willing to stand.

By Mr. BECK :

Q. Coming back to your old original proposition ; section 2847 of the Revised Statutes says :

Whenever merchandise subject to ad valorem duty is imported belonging to a person not residing in the United States, not accompanied by an invoice verified and authenticated as required by the preceding sections, or whenever it is not practicable to make such an oath, or whenever there is immaterial informality in the oath or authentication taken, or whenever the collector of the port at which the merchandise is, has certified his opinion to the Secretary of the Treasury that no fraud was intended in the invoice of the merchandise, the Secretary of the Treasury may admit the same to an entry. But he shall in no case admit any merchandise to an entry where there is just ground to suspect that a fraud on the revenue was intended.

The next section, 2848, says :

The consignee or importer shall, previous to an entry allowed under the preceding section, give bond, the form whereof shall be prescribed by the Secretary of the Treasury, with sufficient securities to insure the invoice, if the same be practicable, duly verified, and authenticated, &c.

A. "If the same be practicable." I would make it that way.

Q. The law does require the production of the original ?—A. There are cases where it might be impossible. The practice in New York would seem to show that it is impracticable.

Q. They require it in every case ?—A. Well, Mr. Bingham can tell you what they told him about that. I think that he testified that there were certified invoice bonds which never have been pressed.

Mr. ALDRICH. That is true, but I think that certified invoices are presented in most cases.

Adjourned to 10 o'clock to-morrow, March 5.

BOSTON, *March 5, 1886.*

The subcommittee met pursuant to adjournment. The committees of the merchants and manufacturers of Boston were again present.

STATEMENT OF J. B. THOMAS.

Mr. J. B. THOMAS, president of the Standard Sugar Refinery, made a statement as follows :

By the CHAIRMAN :

Question. You may state whatever you think will be of interest to us.—Answer. It has been generally believed here that we are paying higher duties on sugar than they are paying at some other ports—Philadelphia, for instance, and New York.

By Mr. BECK :

Q. Have you seen that table that was introduced here yesterday ?—

A. No, sir ; their weights seem to be to the advantage of those ports.

Q. Speaking of weights, what do you mean by that ?—A. That they have had more liberal weights in New York than we have had here. The weights here are very close, and in some cases we do not get even

weights; we do not always get a ton. In New York it is said to be more liberal.

Q. Upon what fact do you base that statement as to weights?—A. I have no specific charges to make or facts to refer to, but I have been told by a great many who have imported into New York that their weights are more liberal.

Q. That you get along better there?—A. Yes; it is universally understood that that is the case.

Q. What is the method of weighing a cargo of sugar; how is that done, practically, at your custom-house?—A. At the landing it is weighed by the Government weigher who passes it through the scales.

Q. Does the whole cargo pass through the scales or only a part of it?—A. The whole cargo.

Q. Is that so in New York also?—A. Yes, sir.

Q. I do not see then how there can be any difference if their scales are correct?—A. The weigher may give a full turn of the beam or he may give rather a scant turn.

Q. Tick the beam a little?—A. Yes; though I do not mean to say that that is always done.

Q. That is a mere matter of administration, we cannot change that by law?—A. We cannot change it by law, but it must be looked after.

Q. You want an honest man to do the weighing?—A. Yes, sir; or you want some man to look after it, at least.

Q. We cannot do anything for a difficulty of that kind; and the polariscope test is as good as any, I suppose?—A. I do not think that can be improved.

Q. The difficulty is the administration of the different ports is not as uniform as it ought to be?—A. Yes, sir; that is what we want rectified. I want to be convinced that we pay the same duty here as they pay at other places.

By the CHAIRMAN:

Q. You have observed that these New York refiners have some advantages over you?—A. I do not know personally, but I do know that people who have bought sugars in New York and have had the weights marked on the hogsheads seem to be treated more liberally. At the custom-house they mark on the hogsheads the weight of the hogshead of sugar, and when they come here we find that it overruns.

By Mr. BECK:

Q. Is the tare for the hogsheads marked?—A. Yes; they scrape the hogsheads out, scraping all the sugar out, and then they weigh the hogsheads; sometimes they may scrape out a little of the wood.

Q. That cannot be emptied on the dock; that must be carried to some warehouse?—A. Yes; that is emptied at the dock. They put down a canvas or carpet and empty the sugar on it, and when the hogshead has been weighed they put it back and mark the tare on the hogshead.

Q. That is the actual tare?—A. Actual tare, we call that. For many years they had a schedule tare—so much for such kind of hogsheads—which saved an enormous expense to the Government; and it was equitable, because the same applied to Boston, New York, Philadelphia, and elsewhere. For some reason they changed that to actual tare, and sometimes they will spend an hour scraping out one hogshead.

By the CHAIRMAN:

Q. And that takes more time, as well as a larger force of officers?—A. Yes, sir.

By Mr. BECK:

Q. And there must be many hogsheads that go into the interior which do not go through that process?—A. That is true. In weighing the sugar they only weigh a certain percentage of the hogsheads; but there are not many hogsheads that go into the interior as raw sugar.

Q. Are there not classes of sugar that go into the country without being refined?—A. Very few, indeed; no refined sugars come here.

Q. I thought the Muscovado sugars were brought up to such a standard that many of them were used without being refined?—A. No, sir

By the CHAIRMAN:

Q. What is done with those hogsheads?—A. They are reshipped and refilled with sugar for importation; that is, the good hogsheads. I think a schedule tare would save great expense.

Q. When did they begin this scheme of actual tare?—A. I think it must have been three or four years ago.

Q. The actual tare?—A. I speak from memory; it may be four or five years ago, perhaps more.

By Mr. BECK:

Q. Was that change made by law or by regulation of the Department?—A. That was a regulation.

Q. We had a pretty full statement yesterday, indicating that the polariscope test always ran higher in Boston. The statement was by some gentleman in the same business with yourself.—A. They get a higher test on the same quality of sugar here than they do in New York.

By the CHAIRMAN:

Q. Better eye-sight here?—A. Perhaps so; we cannot tell about that.

Q. Mr. Thomas, it has been suggested that in order to secure uniformity at the different ports, it might be wise to provide a bureau of samples at New York?

Mr. THOMAS. To be sampled under general appraisers for sugars?

The CHAIRMAN. For all general merchandise, including sugar.

A. If it could be made practicable it would be a very good thing, but if it referred to sugars alone I should not think it would be well. If it were practicable for one board to see to all the sugars, that I should favor.

Q. If a sample of a cargo of sugar arriving in New York were taken and tested, and that same sample sent here and compared with one taken from a cargo arriving at this port, would not that lead to uniformity?—A. It should be. All the samples should be drawn by the same party, who should have, at least, the control of the sampling.

Q. That is to say, that the samples should all be sent to New York, if that is the place where the sample bureau is?—A. Yes, sir; let all the samples go to one port, and the selection of samples should be from one port to another.

By Mr. BECK:

Q. The difficulties about sampling sugar are inherent in the sugar itself; that is, the sample taken within eight inches of the top, the sample taken from about the center, and that taken within about eight inches of the bottom, all differ from each other, and all produce different results?—A. Yes, sir.

Q. Depending upon the condition of the sugar as to its moisture and how far the molasses in the interior had descended towards the bottom, and how well the sugar at the top had dried?—A. Yes, sir.

Q. Some variation must necessarily occur there, even with the best management, I presume?—A. Yes, sir; but in sampling a large lot the average ought to come very near. One hogshead might not get it accurately correct, but in one hundred hogsheads there ought to be sufficient accuracy. They have got to sampling now so as to take samples running through the whole length of the hogsheads; but taking a sample on one side alone they might get one weight of the sugar, and on another a different weight, owing to the greater quantity of molasses. It is of very great importance to get the right sample. I think a sampling board would be a very important provision.

Q. That board of appraisers ought to be able to establish some uniform mode of sampling that would produce a close approximation to equality, would it not?—A. Yes, sir.

Q. Would it not be well to require a board of that kind to fix such rules as would give the Philadelphia, New York, and Baltimore refineries as nearly as possible the same absolute test?—A. The board of appraisers should establish rules such that that could all be done under the same circumstances.

Q. It is a question of administration that you are concerned with; the polariscope test is already reasonably good?—A. Yes, sir.

Q. We can frame no law as to duties, but it might be practicable to give you a better board of appraisers.—A. A different system, which will apply to all places alike, is what we want. It does not make so much difference whether we pay a high duty or a low duty, so that we all pay alike; we want to all be served alike, and the most simple way is the best.

By the CHAIRMAN:

Q. Has your attention been called to the question of damage allowances?—A. Not especially so; I have given it some thought of course.

By Mr. BECK:

Q. Is there much of that in the sugar business?—A. Yes, sir; a good deal, especially in boxes and bags.

Q. Does much of your sugar that comes from South America come in bags?—A. Yes, sir; and now a large quantity that comes from Cuba is in bags.

By the CHAIRMAN:

Q. Why is that?—A. They are put in bags instead of hogsheads now, because bags are cheaper; the dry sugars they are shipping more in bags every year.

Q. Suppose it should turn out that we prohibit all damage allowances, how do you think it would affect the sugar business?—A. I do not think I would go as far as that; if all damage allowances were prohibited there would be some hardships; while I would do almost anything that is right to get a uniformity in duty, I think perhaps that would be going a little too far, although some would go quite that far; we import a large amount of sugar from the Philippine Islands, and those sugars are very liable to damage on account of the long voyage and their being so long on board ship.

By Mr. BECK:

Q. What is the effect of salt water soaking a bag of sugar?—A. In the first place it injures the sugar, and in the next place the water makes what sugars there is heavier.

Q. Does the salt injure the quality of the sugar?—A. Yes; that prevents the sugars from granulating.

Q. Do you not insure the sugars?—A. We insure at 7 per cent.; for instance, we will say the value of the sugars is \$100,000, and we have to have \$7,000 damage before we can get the insurance; now this would all be very well if these small mats, on which the marks are put, could be taken off and the insurance effected in that way; that is, insure the mat; but when the marks are obliterated on those mats it interferes with the adjustment of the insurance; one-half of them are obliterated in the long voyage, and you cannot tell from the marks whether they were put on at all when shipped.

Q. Wasted away by the action of the sea?—A. They are put on fresh when shipped, but they rub off by contact with each other, and especially when they are damaged by the sea-water. Now those sugars would be heavier if they had been exposed to the rain and none of it had run out, because the sugar absorbs the water.

By the CHAIRMAN:

Q. But you could insure these damages?—A. There might be some way to do it; I do not think it would be a very safe thing to do, and I do not think the insurance companies would like to do that. They would insure down to 2 or 3 per cent. by paying them extra, but it would be going out of the usual course to insure, and we would have to pay extra. Some packages of goods can be insured without trouble, but in those small mats there is great difficulty.

Q. Now, as the cargoes come in, does it not happen that you make application for damage allowances on almost every cargo?—A. Most all of us have some damage from sugars coming from those Philippine Islands; I should think one-half or two-thirds; it depends on the vessel to some extent. A first-class vessel will sometimes turn out everything first-class and in good order. Sometimes we have 10,000 or 20,000 pounds more or less damaged; sometimes one-half of the entire lot is empty, the water having soaked it all out.

By Mr. ALDRICH:

Q. Whatever hardship there would be in the abolition of damage allowances, in regard to sugar, would fall equally upon all parties importing the goods?—A. Yes, sir.

Q. And it can be remedied by insurance, the insurance being only a question of cost?—A. I do not know that that is all. If our sugars are damaged one-third, I do not know how we would get that third insured from the insurance company, to pay for our duty on the two-thirds.

Q. I wanted to know whether it could not be covered by insurance?—A. I have never tried that.

By the CHAIRMAN:

Q. Did you ever have a cargo damaged as much as one-third?—A. Some sugars of the cargo, but not the whole cargo.

Q. Is it not a very difficult thing for an examiner or appraiser to tell how much the sugar is damaged?—A. It is impossible to tell exactly, but he might come very near it; a buyer can tell near enough to know what he will give for it.

Q. What is the practice in examining for damages in the custom-house?—A. They sample the damaged packages and test the samples, and compare them with the sound.

Q. They test for the saccharine strength?—A. Yes, sir; then they allow a certain percentage aside from that. The salt-water in it injures it, aside from the test; it is not worth so much, and they make some allowances on that account.

Q. It is very largely a matter of estimate?—A. Yes, sir.

Q. And it is very likely that the examiner may give a greater or less allowance than the importer is entitled to?—A. Yes, sir; but they need not be far out of the way, I think.

STATEMENT OF JEROME JONES.

Mr. JEROME JONES, of Jones, McDuffie & Stratton, then appeared and made a statement as follows:

By the CHAIRMAN:

Question. What is your business?—Answer. I am an importer of pottery and glassware, &c.

Q. What is the name of your firm?—A. Jones, McDuffie & Stratton.

Q. If there is anything in your experience as a merchant that you think would be of value for us to know, you may state it.—A. I think the practices of entry in New York have been illegal, and the appraisements there have been too full of undervaluations.

Q. You say you think so?—A. Yes, sir.

Q. What is your ground for that belief?—A. The Government for the last six months has overhauled a number of importers and made them pay penalties. The records of the Government will show that. What I thought it was important to call your attention to is what you will find on page 7 of the report on testimony. In section 5 the word "packing" I think should not be there. I know of no frauds in packing, unless it may have reference to inside packages.

By Mr. BECK:

Q. The Supreme Court has decided that question.—A. I have noticed a conflict in two of the courts on that point.

By the CHAIRMAN:

Q. It has been decided that all packages, all cartons, both outside and inside packages, should be exempted from valuation.—A. What I wished to suggest was that there should be a clause including the duty on inside packages.

Q. You think that outside packages should not be valued, but that all inside packages should be?—A. Yes, sir; for the reason that it is a very difficult thing to decide what an inside package should be. For instance, in silk, the inside cases. I speak of that as having come to my mind first.

Q. You would have that case valued as a part of the value of the article?—A. Yes, sir.

Q. Or take an opera-glass; you would have the case of the opera-glass valued as part of the opera-glass?—A. Yes, sir.

Q. But an outside box that contains all these little packages, you think should not be included?—A. Crates, boxes, sacks—all outside coverings should be exempted. There is no mistaking that expression.

Q. The difference between the outside and inside coverings can easily be detected by the appraiser?—A. Yes, sir.

By Mr. BECK:

Q. It was told us in New York that if you bring a thousand boxes of blacking into this country, you do not charge for the box, though the box costs more than the blacking. Take also the match box—the box is invariably a part of the cost of the matches?—A. I would like to suggest, from our own experience, the abolition of the merchant appraiser system. I think it embarrasses the appraiser, and there is a certain amount of sympathy or rivalry or opposition that interferes with a just decision. I know in New York City it is hard to get a merchant appraiser who is willing to disagree with his brother. I do not want to draw a comparison with my brother implying that he is a dishonest man. But I have talked with those New York people, and it is a part of their decalogue or belief that they must get every advantage of the Government that they can safely, and, if they do not stand together, the man who interferes with their plan is not likely to meet with favor from the rest of the merchants in the same line of business. If a man who is “hard up,” or who is upon the point of failure, sells his goods at a ruinous rate, the goods are imported and the invoice comes into the appraiser’s office and must be liquidated at 70 per cent. of its value as compared with the same article brought in right beside it, bought from a thriving house at the market price.

Q. In other words, that if they have succeeded in making a sharp trade with a bankrupt party, the United States must come in and play the bankrupt too, and give them the same advantage here that they have succeeded in getting in that forced sale abroad? You do not consider that fair?—A. I do not. The United States is not going into that sort of discrimination if they can help it. If you abolish the merchant appraiser system and bring in this board of appraisers which we have recommended in our report, you bring it into a higher plane. You bring it out of the merchant’s sympathy or rivalry and get a fairer decision than the present law permits.

By the CHAIRMAN:

Q. Now, what have you to say in reference to damage allowances in crockery?—A. I differ from some of my brother committeemen on damage allowances. I believe in the principle of justice and fairness; that if merchandise is damaged on the voyage it is unfair to exact a duty on your damaged merchandise, and I should feel ashamed if the Government could not improve the service in New York so as to get justice in the matter of damage allowances, which has been so frightfully abused in New York. I am well aware that that privilege has been abused in New York, but I would not do away with that equity which belongs to the importer, because I had to admit that you could not do anything with New York customs’ duties. If I could not have men in New York who could collect the duties I would go to Utah for them and try there, and pay them enough to get good services. I think it is a dangerous principle, I mean it is dangerous to our character as a Government, that we cannot get damage allowances because this principle has been abused by the importers of fruit, or nuts, or what not. Take, for example, a shipwreck, where the goods lay in the water for weeks, or days, and they are finally brought by wreckers ashore and found to be worth only 25 per cent. of their value. Is it fair that an importer is to pay full duties? Take crockery-ware, for instance; half of it is broken; are we to be compelled to pay 60 per cent. on consigned property?

Q. Your board recommends that damages may be allowed when the shipment is sold at auction?—A. I will agree to that.

Q. You think that would do then?—A. I do; but there are difficulties in that way; I talked with one of the people at the custom-house who has knowledge on that subject. Suppose a cargo comes in and it is sold to arrive, the goods to be shipped to Chicago parties or to other parties; then it is not the importer's goods; how can he stop them and have it duly advertised and sold?

Q. If you sell the cargo to arrive I take it that if the invoice is damaged one-third the party purchasing won't be very anxious to get it. But would you turn it over to him anyhow at that damaged rate?—A. If he took all the risks.

By Mr. ALDRICH:

Q. Then the question of damage allowances would not be a matter of importance to you at all?—A. No; that is true, if sold in that way.

By the CHAIRMAN:

Q. As a matter of fact, in your business, I suppose crockery is as likely to be damaged on the way as anything except fruit; what percent. of your importations, as a rule, do you find damaged in ordinary importations?—A. Well, the difficulty is we cannot find out, in ordinary importations, where the damage is. For years our penal bonds have been, we will say, for instance, \$600,000 a year, and there has not been a person in the United States who has received so much as \$200, unless there is a case of shipwreck.

Q. In that case his loss was a total one. In case of shipwreck do you not, as a rule, insure sufficiently to cover all losses?—A. That is a matter of agreement. We cover all losses above 10 per cent.; under 10 per cent. we take the risk ourselves, because it costs so much to insure.

Q. Then your damage allowances, so far as your own business is concerned, are very small from year to year?—A. Except in case of shipwreck.

Q. Do you have shipwrecks often?—A. No, sir; but that is one of the liabilities in which we like to have justice done.

Q. In twenty-five years how many cases of shipwreck have you had?—A. I should say about six.

The CHAIRMAN. An average of one in about four years.

By Mr. BECK:

Q. I will ask you a question, which is not a very practical one, but I happen to think of it. Suppose you have ten crates of earthenware or glassware, one of which goes to the appraiser's office, and that is found all sound, but two of the nine which you have taken home are found broken up, what do you do then?—A. If we discover that within ten days, which is the limit, we take out a damage warrant and exact damage on that invoice.

Q. But suppose they have been broken in taking the goods up to your place of business?—A. Then we have no right to get any damage allowance.

Q. But how do the Government officials know that they were broken on the way to the place of business?—A. We have to take an oath to the effect that they were not damaged after being landed.

By the CHAIRMAN:

Q. And you would know that it was not damaged in rattling over

the streets of New York, or over those of London or Liverpool in getting to the ship?—A. That is something we could not tell.

Q. But you have to take an oath all the same.—A. According to our best knowledge and belief.

Q. You take an oath that it was put on board safe and sound?—A. Yes, sir.

By Mr. BECK:

Q. And was not damaged on the transfer from the ship to your place of business? I mention that to show the difficulties of arriving at correct allowances.—A. True, but we must make oath within ten days, and if it is not discovered for eleven days, that takes away all chance of collecting damages. There ought to be a limitation somewhere, providing that no damages can be taken unless the matter goes before this board of appraisers, composed of men who are better paid, officers of a higher grade than we have, officers whose knowledge, as well as whose honesty, is beyond question, and who should be appointed for life, so that they need not appraise goods with any hope of getting something for it—from me or from somebody else. I believe that it should be an office appointed for life. Those officers want to feel that they are secure in giving an impartial judgment.

By the CHAIRMAN:

Q. That would be all very well, if you got a good man.—A. Well, if he had a good salary and was appointed for life, the chances are you would get such a man. Then I should think that board should not be confined always to one port. I think it should not be understood that they were for one port alone. If they had \$5,000 or \$6,000 a year salary, and were not confined to one district when they were found not to be useful in that, they could go into another district where they could be more useful.

By Mr. ALDRICH:

Q. Mr. Jones, how long have you been an importer?—A. I have been in this business thirty-three years.

Q. About what is the aggregate amount of your importations of crockery?—A. Well, as I said, the penal bonds were for \$600,000; that I believe is to cover double the value of the importations; that would be about \$300,000 foreign valuation.

Q. That would be an approximate value then?—A. That is the approximate value.

Q. The principal cause of apprehension which you have in regard to damage allowances is in regard to the shipwrecked goods?—A. Yes, sir.

Q. If we had a provision that upon the abandonment of the goods to the Government no duties should be collected, would not that cover that point?—A. No; I can see how it would work harshly upon the importer. I think you should provide that a certificate of a consul at the port, or evidence that the underwriters had paid for the goods, so that the appraisers could find by the port auditor's certificate what the value of the goods was, they could get at the damage allowances; if these appraisers had a rule that the port warden's certificate should be the first evidence, it would aid materially; if a ship shifted her cargo and threw the property from one side to the other every time the ship tacked, so as to break it up, the port warden should certify to that, and you could provide by law for a port warden to certify to the disaster; that would

remedy the difficulty, and we would get rid of these regular and habitual false allowances; I think it is regular and habitual in New York.

Q. You stated that the principal thing you dreaded was the shipwreck, and I meant to have directed my question more particularly to that branch of the subject. In case of a shipwreck, of course, there would be an abandonment of the goods, and if there was a provision that no duty should be collected on goods abandoned to the Government, of course that would be all the allowance you could get, in any event, from the goods, and that would cover that case, would it not?—

A. Yes, sir; suppose a small part of the stock is broken, or in case of a ship shifting its cargo, throwing its cargo from one side to the other and breaking the goods up, that is a bad cargo of goods as you would find in case of an actual shipwreck.

Q. Well, if the goods were not there to pay duties on, you would be very likely in that case to abandon them to the Government?—A. It would depend upon just how much you knew of the actual condition of things. You take crockery ware all nailed up in crates and you cannot tell whether there is 90 per cent. damage or 80 per cent. damage, or, in fact, anything about the damage.

Q. What is the usual rate of marine insurance?—A. Five-eighths of one per cent.

Q. You say that the average allowance from the Government during your experience has been about \$200 a year?—A. I think it does not exceed that, or perhaps the half of it.

Q. The average will not be as much as that, then?—A. It will not average \$100, I think.

Q. Have you stopped to consider what rate of insurance that would be upon the amount of your importations?—A. No, sir, I have not; but I consider that in the nature of an additional duty, and on principle I won't go beyond 60 per cent.

By the CHAIRMAN:

Q. You think that is high enough?—A. High enough for an article of common use.

Q. Have you any other suggestions?—A. I wanted to suggest the modification of the general bond. I was signing one a few days ago and I asked the officials to supply me a copy of the bond that has been in use for 60 years, requiring that you should produce any package within six months, which is impossible.

Q. What modification of this bond would you propose?—A. I would abolish that section which provides for the reproduction of a package that you shall have imported any time within six months. If an importer desires to conceal the contents of the package, he would be a fool to leave that package bond where you could find it any time within six months. I think the second clause is a barrier that is needed for the protection of honest importers.

Q. Is not this bond, in the alternative, at your option?

Witness hands copy of the bond, to the chairman. It reads as follows:

Bond for six months, to cover delivery of unexamined packages.

Know all men by these presents, that we, ———, as principals, and ———, as sureties, are held and firmly bound unto the United States of America in the sum of ——— dollars, for the payment whereof to the United States we bind ourselves, our heirs, executors, administrators, and assigns, jointly and severally, firmly by these presents; as witness our hands and seals this ——— day of ———, eighteen hundred and —.

The condition of this obligation is such, that if each and every package or packages of each and every importation made by the said principals at any time within six months from and after the date of these presents, and delivered from the custody of the officers of the customs, in pursuance of section 2899, Revised Statutes of the United States, shall, within ten days after the package or packages designated by the collector and sent to the public store to be opened and examined have been appraised and reported to him, be returned to the order of the collector without having been opened except with the consent of the collector or surveyor, given in writing, and then in the presence of one of the inspectors of the customs; or if the above-bounden obligors shall, in lieu of such return, pay to the proper collecting officer of said port double the estimated value of the package or packages of merchandise not so returned, then this obligation is to be void; otherwise, to remain in full force and virtue.*

And the above-bounden obligors do, for themselves, their heirs, executors, administrators, and assigns, jointly and severally, covenant and agree with the United States that the collector of the customs aforesaid shall indorse on this bond the estimated value of each importation as made, and the date thereof, and that the penalty of this bond shall be held to be double the value of each importation as made and indorsed as aforesaid; and that the value of the importation, where there is no violation of the conditions of this bond, shall not in any way affect the liability in those cases where there shall be a violation thereof.

Sealed with our seals this — day of —, one thousand eight hundred and —.

A. I have not read it carefully enough to answer that.

Q. That is the bond which reads:

The condition of this obligation is such, that if each and every package or packages of each and every importation made by the said principals at any time within six months from and after the date of these presents, and delivered from the custody of the officers of the customs, in pursuance of section 2899, Revised Statutes of the United States, shall, within ten days after the package or packages designated by the collector and sent to the public store to be opened and examined have been appraised and reported to him, be returned to the order of the collector without having been opened except with the consent of the collector or surveyor, given in writing, and then in the presence of one of the inspectors of the customs.

Now that is one thing you will have to do. Then it says:

If the above-bounden obligors shall, in lieu of such return, pay to the proper collecting officer of said port double the estimated value of the package or packages of merchandise not so returned, then this obligation is to be void.

That is to say, you must either return the package or pay double the duties; and you think that bond should be changed?—A. I think it is absurd to promise to do something that you cannot do. But as it was recommended to do away with bonds, that would be taking down a barrier that the honest importer ought to have. I want it so that a foreigner cannot come here and import without a bond and within a few weeks dispose of his goods and scoot back to Europe, and then have the discovery made after it is too late to recover indemnity to the Government.

Q. What sort of a bond would you make, Mr. Jones?—A. I think the second section of that bond provides what strikes me as the right thing, as stated at the foot of that sheet in pencil.

Q. (Reading:)

The penalty of forfeiting double the value is a needed safeguard, but the reproduction of the questionable package within six months is impracticable, if not impossible.

In other words, you would confine the bond to an obligation to pay double the estimated value of the package?—A. Yes. Another thing is, the merchant should have immediate delivery of his packages when examined. There has been great embarrassment from the detention of packages after they had been examined. I think there should be speed,

* The penalty of forfeiting double the value is a needed safeguard, but the reproduction of the questionable packages within six months is impracticable, if not impossible.

after the examining officer has satisfied himself that the package is all right, to see that the owner should have it promptly.

Q. You give this bond of which you speak every six months?—A. Yes, sir.

Q. And that covers all your importations for six months?—A. Yes, sir; it is a general bond.

Q. Then at the end of six months you file another bond?—A. Yes, sir. Then there has been a great deal of difficulty to the Government on account of the sureties that have been accepted on bonds. We want it arranged so that a dishonest man shall go to some trouble to indemnify the Government in cases where his frauds are discovered.

Q. I presume you do not know how this provision is practically administered in New York?—A. I do not.

Q. How is it administered here; are the bonds good or are they merely *pro forma*?—A. So far as I know, they are good.

Q. You are required to furnish a good bond to the collector?—A. Every time; and if we do not bring our signature within twenty-four hours down there, we will not be able to get our goods.

Mr. BECK. We saw the statement some days since that the New York surety was a man unknown to the importer, and that there were generally a few men who professionally went on the bonds for a consideration, and they were perhaps on for a good deal more than they were worth.—A. I do not believe anything of that kind is practiced here. Speaking of the custom-house broker, I have been approached in New York myself by a very respectable broker who wanted to do our business. One of the inducements he held out was that in case of damage allowances he stood all right. He could do for us as well as anybody could do. That was one of his features of attraction.

Q. Was he to go on your bond as well?—A. Yes, sir; he would do all that.

Q. While this bond is being amended, ought not there to be some bond put on our own officials, if they take surety of that kind; that thing can only be done by the connivance of the Government officials?—A. Certainly. If he takes a man who is not worth \$10,000 as surety on bonds to the extent of ten times that sum, it is absurd.

Q. Then the officer's bond ought to come in to supplement it, ought it not?—A. If you would make the collector suffer, he would probably be more careful in the acceptance of sureties.

Q. If the collector takes a custom-house broker's bond up to an aggregate of millions, when that man is known not to be worth one-fourth of that sum, ought not his bond to cover what may prove to be a well-known insufficient security? That is as much a dereliction of his duty as if he were to steal the money. I would like to see whether we cannot either force our own officials to take bonds that they have reason to believe are good, or make them responsible upon their own bond for an official delinquency.—A. If they take a straw bond, they ought to make it good themselves.

Q. Their bonds should be whole to the United States when the proof is made that they have been so derelict in their duty as to take straw bonds; why would not a provision of that kind be a good thing?—A. Well, that would be a hardship; he could not get his own bond signed if he had to stand that "racket."

Q. It seems that we have no bonds now that are of any value. I heard it said yesterday, and I believe it was also said in New York, that there never had been a suit brought on a bond of this kind.—A. I think that is understood to be the case.

By Mr. BECK:

Q. And the broker who is willing to undertake to go on all the bonds of an importer must regard it in the light of being a *pro forma* matter? —A. A very important part of legislation is to secure some safeguard in the port of New York whereby the dishonest importer is going to be made to comply with the laws and regulations.

By Mr. BECK:

Q. I think that is beyond all doubt one of the things that we ought to try to remedy if we can. Human ingenuity, when there is money to be made, is very great.

By the CHAIRMAN:

Q. Is there anything else you wish to suggest to us?—A. The owner's oath would be as effective as it is now if given before a notary public. There is no trouble here in a merchant's going down to the custom-house, it is the proper thing, but I do not know any importer in our line that goes in once a year; he does it all by his broker. He gives his broker a power of attorney so that he can swear to the matters to be attended to there. I want the importer in New York to go himself and write his name, instead of having his broker do it. I do not want any deputy doing it for him, and I do not want any evasion. I think swearing once a year is a good deal less than swearing once a week. That is one of the weak points in the New York service. The merchant does not come in contact with the collector; in other words, he does not sign his own signature.

STATEMENT OF MR. ALDEN SPEARE.

That upon which I desire to speak is in regard to the duty on potato starch.

Section 269 of the tariff provides: "Potato or corn starch, two cents per pound."

Section 694, "Farina, free."

In all foreign countries where potato starch is made it is known solely as farina; that is the name they give it, and export it as such; therefore the importer here can honestly swear to the invoice; at the same time he knows that it is potato starch, but it is passed free, nevertheless. This was commenced first in Philadelphia. A firm there imported quite a large lot of farina, and it was passed free; subsequently it came to the knowledge of the dealers and we stopped it.

The same thing occurred in Boston, but it coming to our knowledge we called the attention of the collector to it—at that time the collector was Mr. Beard—and the party had to pay the Government some \$15,000.

I would call your attention to an article in the Oil, Paint, and Drug Reporter, December 23, 1885, page 16.

In reference to the matter of a customs court, while that seems to be the desire of the committee, in my judgment the bill of Mr. Morrill, with the appraisers left out, would be better. I should think this would be very desirable.

I have nothing to suggest further, except that I should favor the abolition of damage allowances. Provided that all damaged goods sold at auction the allowances should be then made.

I thought well of having a general board of appraisers who should be men of character and ability, with pay commensurate with their services.

STATEMENT OF J. M. FISKE.

J. M. FISKE, deputy collector, appeared and made a statement as follows:

By the CHAIRMAN:

Question. How long have you been deputy collector?—Answer. Since 1863; first I was naval officer.

Q. Our examination here is an inquiry looking to legislative remedies for undervaluation as it relates to goods having an ad valorem rate of duty, and, incidental to that, we are considering the question of abolishing damage allowances, &c.; we would be glad to hear you upon any of those questions. First, as to whether you believe there are undervaluations at any of those ports.—A. I have no reason to doubt, sir, that there are undervaluations existing, and have been for a series of years.

Q. Is that so at the port of Boston?—A. At the port of Boston, I think, the cases are exceptional, mainly for the reason that at this port there are very few shipments made known as consigned goods. Importers here, as a rule, purchase their own goods, and in entering them there is not the inducement or temptation to defraud the revenue by undervaluation, as in cases of shipments made by the manufacturing house abroad to agents in this country.

Q. That method of business results in their ascertaining the value?—A. I think it is safe to say that, as a rule, the undervaluations are very inconsiderable, owing, as I understand it, to that fact mainly.

By Mr. BECK:

Q. Consignments have become the rule in New York, from what I hear?—A. I should suppose so, sir.

Q. How would you alter the present system so as to reduce that condition of things to the minimum?—A. If I was going to put the knife right in to the hilt, I would make the duties as near specific rates as possible.

Q. That implies a change of the law as to rates; but with the law remaining as it is, we want to find out the best possible way to prevent undervaluations; how would you do it?—A. First and foremost, I should require gentlemen in the service, if we could find them, who are honest men, pay them according to their worth, and not pay an examiner of silk goods \$1,200 a year, when his services are worth \$3,000.

Q. You think by paying them well you would have men who would not have to supplement meager wages by help from the outside?—A. They must live; \$1,200 does not enable them to live and support their families in comfort and respectability; they cannot do it on less than \$2,000 a year. They must live, and of course we ask no questions. That is the radical difficulty, I think, at present.

Q. That once gotten over, how far would you change the present system of boards of reappraisers; what would you do?—A. I think that it might be, and perhaps would be, a very sound measure, the abolition of the present system of reappraisement of merchandise; in the first instance, I would say, enlarging the board of the general appraisers. The appraisers are now few in number, and they are hard worked, and they cannot undertake to give the matters in their charge the attention which I think those matters demand and deserve. I should increase that board, therefore.

Q. What would you do with the merchant appraiser?—A. Well, sir, that is problematical. I think, perhaps, were it not for the fact that this board of reappraisement is in the nature of an arbitration board, where the importers would naturally feel that they should be represented—I should think it would be safe to have the present systems abolished; that we might do away with the merchant appraiser, do away with the collector as the final umpire in the case of a disagreement between the merchant appraiser and the general appraiser; and have the board consist, perhaps, of two general appraisers to act on these reappraisement cases, whose finding should be final and conclusive, as at present, binding on the Government and on the importer. In case of a disagreement, perhaps it might be wise to have a third. That board should not exceed on any reappraisement three. I think it would be unwise at present to have the collector act, because he is trammelled, as you will see, by the ruling of the Secretary of the Treasury. A question comes up, for instance, under section 7 of the act of 1883, the question of the dutiable value of merchandise, as to whether mere cartons are part of the value for duty. What will they do? They will have to report the dutiable value, including the carton. Suppose the duty is advanced, as is sometimes the case, until the importer claims a reappraisement, it goes to the general appraiser, and the general appraiser says: "Cartons are dutiable. The Secretary of the Treasury says so. The Attorney-General has said so." But the merchant says: "All right, my friends, I am independent of the law. I have been sworn to find the value of that merchandise, and not the value of that merchandise plus carton." Now, you have two boards, one with the general appraiser, one with the merchant appraiser. Mr. Saltonstall is called in to act on this. Where is his discretion? The Secretary says the cartons are part of the dutiable value.

Q. The Supreme Court says they are not.—A. So I understand. But I am only telling that to illustrate what would seem the fallacy of having the collector sit on a reappraisement of merchandise. He will say, "My friend, I am hedged in by all these limits; I cannot examine those goods, and I must decide with one or the other of the merchant appraisers." Therefore, I say, I think it would be wise to dispense with the whole method and have this appraisement made, and held, and adjudicated by a board composed of general appraisers.

Q. I think we agree with you. It might perhaps be a hardship to the importer by eliminating the merchant appraiser; but nine-tenths of the importers now are foreigners.—A. Yes, sir; I know it.

Q. Our merchants are complaining of the present system. What right would any foreign importer have to complain if we gave him an impartial corps of well-paid and competent appraisers, furnished by the United States, to do him fair justice along with every other importer from every other country?—A. I only threw that idea out by way of making a suggestion, sir.

The CHAIRMAN. Suppose the statement as to the nine-tenths is correct. We start on that basis; has the one-tenth remaining any rights? Can we ignore him and throw him into the basket with the nine-tenths, and say we propose to act upon this in the interest alone of the Government of the United States, without regard to that of the merchant?

Mr. FISKE. But he will appear before the board.

The CHAIRMAN. To be sure, but not having this right, which the merchant hitherto has had. Of course the merchant appraiser is appointed by the collector, so that, in one sense, the importer has nothing to do with it.

By Mr. BECK :

Q. The United States does not consult the collector as to whom he shall select.—A. That is so.

Q. Why has he not, the party interested, the same right to complain of that court as he would have in the case of any man on that bench?—A. Now, he has a right.

Q. Can you see any reason for complaint if that matter is left to that board?—A. No, sir; I do not feel as though it would be injustice to any one.

Q. The question of classification seems to give quite as much trouble as that of undervaluation; how would you have a uniform classification established—a commercial classification?—A. I have for some time felt the necessity of having some fixed, established rule whereby merchants can, within reasonable time thereafter, know whether that classification or that amount of duties is or is not correct. In other words, they want a fixed, prompt, and speedy determination as to the amount of duty the Government exacts.

Mr. BECK. I am talking to you now as to an expert.

Mr. FISKE. To-day Boston imposes, to illustrate, on certain so-called hat trimmings—I give you a case which occurs to me at once—known as silk ribbons, for instance, the duty of 20 per cent. All right—does it apply on the first cost? The law says hat trimmings shall pay a duty of 20 per cent., and then it goes on to enumerate the articles to be used in the manufacture of hats of “any material whatsoever not otherwise herein provided for, 20 per cent. ad valorem.” Now comes the question, how do you classify the millinery or other goods not embraced in that clause also called hat trimmings? We say 20 per cent. Why? Because they are materials used in the manufacture of hats; they are imported by parties who are dealing in those fabrics; they are of such character that, although they may be used for other purposes, still that is not the ordinary use to which these articles are put; so we say 20 per cent. In New York they say 50 per cent. The law is the same. There is a diversity of construction; natural perhaps, but from all the light we can get we say 20 per cent., and New York says 50 per cent. Now, what is the remedy?

Mr. BECK. That is what we are trying to find out.

The WITNESS. The rate here is based upon the positive ruling of the Secretary of the Treasury.

The CHAIRMAN. Before you depart from that subject I want to say a word in reference to what is claimed in New York; that, because of the phraseology of one particular statute, the people now are manufacturing abroad all sorts of hat material which may be used for everything else as well as for hats—satins, silks, &c., a variety of very nice material. They are invoiced and come in as hat trimmings at New York. The appraiser thinks he knows that they are not to be used at all, and therefore he exacts 50 per cent. He said to us incidentally, or somebody else did, that he understood that these same goods were being entered as hat trimmings in Boston.

By Mr. BECK :

Q. Mr. Allison's statement is covering the whole case. We assume that their ruling and yours is perfectly honest. You are both perfectly honest in your rulings, but that state of things ought not to exist. Tell us how to remedy it.—A. I think the creation of a board of arbitration, which you might call a custom-house court, organized under a law, the appointees of the executive, consisting of five or more, and per-

haps, if the necessities of the case would warrant, making headquarters at the port of New York, having also a roving commission to be called hither and yon as the necessity requires, with full power to pass upon all questions where there is a variance in classification. Here in Boston, take that silk-ribbon case, for instance; the parties in Boston say 20 per cent. What say you in New York—50 per cent.? Why, turn it right over to these parties with power to pass upon that question. They would come to Boston, take testimony of parties here, go back to New York and hear the case there, and then they would get together, and they would settle that case in a very short time, whether under the act of 1883 hat trimmings pay 20 per cent. or 50 per cent. Let that go forth to the public and you settle hat trimmings.

Q. Would you think that that finding should be final?—A. On questions purely of classification, I should say that that finding should be final and binding; and in nine times out of ten all importers would cheerfully accept their decision.

By the CHAIRMAN:

Q. Suppose this court should decide 50 per cent. to be the rate, in accordance with the ruling under which the New York importer has been entering his hat trimmings; that, of course, would dissatisfy the importer here in Boston. Would you have that importer protest, bring suit, &c., as now?—A. I think that this board perhaps ought to be under some direction of the Secretary of the Treasury. The Secretary of the Treasury ought to be an element or factor in that finding. I think it would be unwise to ignore, by such a course, the Secretary of the Treasury; but I should give their opinion considerable binding force. If the question involved was a mixed one of law and fact, I think then that I should give that importer a right of carrying that matter into court; not, perhaps, by invitation of the Secretary of the Treasury, but by protest and appeal. But when we bring suit against a collector within a fixed time, based upon the finding of that board, it would represent for the time being the collector, of course.

By Mr. BECK:

Q. Why would not this do—a thing which just came into my head? It may be absurd, but I will state it. Those people have imported under that decision; of course, all their competitors paid the same, and they have sold upon that basis?—A. Yes.

Q. And subsequent suits are merely to give them back money after they have sold the goods and got a profit at the price they originally paid?—A. Yes.

Q. Why would it not be well, if you desire to go to the Secretary, to carry the case up for the purpose of having the question adjudicated for the guidance of himself, as our fiscal officer, hereafter?—A. I think that would be all right; it seems to me that it would.

Q. I want to stop this enormous number of suits, for I can see no sense in a provision which calls for getting goods back, when in nine cases out of ten they are disposed of and the merchant has received his profit.—A. It seems to me that such a course as that might be elaborated, and we might have that method of relief. It must, of necessity, secure uniformity of classification.

Mr. ALDRICH. As near as possible.

The WITNESS. Of course; but such a measure as that, although I have expressed it rather crudely, might be elaborated into some law which would operate favorably for all concerned.

By Mr. BECK:

Q. Could you not, a little later, after we go away from here, write out your general views and send them to Senator Allison?—A. I will do that.

By the CHAIRMAN:

Q. What have you to say about damage allowances?—A. It is ingrained into the very body politic that damages allowances shall be made. It began as far back as 1799. We had it in our statute book then and there has been no change.

By Mr. BECK:

Q. I suggest that when you write you say what you like on that and other subjects indicated in our printed list of questions.—A. I think we should want to make haste slowly on that, for, although the system has been grossly abused, it seems hard, really, that a party buying, like our friend Jones, an invoice of earthenware on the other side, on which he pays the price of sound goods, and has not done anything himself to depreciate the value, on which we collect duties on a sound value of 55 per cent. or thereabouts—it seems really hard that if through casualties that merchandise comes out here worthless, or 90 per cent. of it or 50 per cent. damaged—it does seem hard that that importer should be obliged to suffer that loss. I do not feel as though that provision ought to be abolished.

Q. Suppose you write out your views on that pretty fully. I have not reached a conclusion on that.—A. Very well. You might abolish it as to Valencia fruits, for instance. A person might go into the Liverpool markets and buy damaged fruit and send it over, and the importer here takes out damage allowances, because the examiner cannot tell when that fruit was damaged. He can certify to the fact that that fruit is rotten now, but when did that decay occur? If before the shipment was made, then there should be no allowance; if subsequently, yes.

By the CHAIRMAN:

Q. This leaves large margins of discretion with the appraiser?—A. Yes, sir; and there comes in again the paucity of salary. But I really do feel, gentlemen, that the public servants of the United States are too poorly paid for the services they render.

Q. You mean in this particular service?—A. Yes, sir. There was one question I overheard Mr. Jones speaking about—that bond matter. I would like say a few words about that. That bond, which is known as the penal bond, was first created under the act of May 28, 1830. If you look at the original act and at the section 28 you will find two conditions such as are embodied in the bond under which we are acting to-day. The bond itself simply demands, after the report by the appraisers, that the importer shall redeliver the goods which have been delivered to him ten days or perhaps a week prior; but there has been interjected within that bond the words requiring that they shall pay the duties so and so.

Q. Do you mean to say that that clause has nothing in it which provides for that?—A. Nothing in the statutes which provides for that clause, and if you look at the statutes you will see that is so. For a long series of years, so far as my experience goes, that clause is not in there. Of course we all understand the penal bond was to enable the importer to get his goods, and we also know that the conditions of that bond are violated, you might say, before the ink is dry on the bond.

Q. Necessarily?—A. It aids the importer to get his goods before the

collector says, "All ready; we do not want you any more." Why not send them up with the other one to the appraiser's store?

Q. They are in justice in the custody of the Government.—A. He will send his goods out into the market, and in nine cases out of ten they have been sold to arrive, and the owners are absolutely scattered all over the West. It is absurd. If you will look at the section itself you will find it simply says the merchandise is to be returned on call within a certain time.

By Mr. BECK:

Q. It shall be delivered to the order of the collector at any time within ten days, "without having been opened except with the consent of the collector or surveyor, given in writing, and then in the presence of one of the inspectors of the customs."—A. That is the whole of it. That subsequent clause has been interjected, and I have been unable to find any legislation authorizing it.

Q. That is the reason they have not sued on those bonds?—A. Perhaps it is whistling down the winds. Perhaps there might be warrant for inserting that other clause, and yet I think it is very doubtful. The Secretary is clothed, under certain provisions of the statute, with authority to issue such rules and regulations, not inconsistent with the law, as are necessary to carry out the provisions of the statute. Now, my point is that if there is a positive provision that the bonds may be executed, the Secretary cannot, with all due respect to him, go beyond that, and introduce some clauses in that bond which the original act authorizing the bond does not warrant. Therefore it seems to me that that bond as at present worded is not based upon the statute, and if not based upon the statute, of what earthly force and validity can it be? If it is void, admit it; then, of course, we would be bootless, but so many know that that bond is of no vital force and efficacy that I do not feel as though it ought to be continued as at present, because it encourages, you might say, a disregard, on the part of all parties interested, of the sacredness attaching to a bond.

By the CHAIRMAN:

Q. Now, Mr. Fiske, manifestly there should be something done. Where a merchant is allowed to take nine cases out of ten to his store, in case the tenth package is found to be fraudulent, of course that bond was intended to be some protection to the Government. Probably it is none; what would you substitute for it?—A. I should have pretty grave doubts as to what remedy you would adopt that would accomplish what the importer desires, to wit, the prompt possession of the goods which are not held in the appraiser's store. We want, in the first instance, of course, to secure the duty, based on a certain valuation; then we have that much sure. Then we get a representative package, presumably, of the entire ten; so we have got your duties on some valuations placed on all the goods and the possession of the one case of goods. Now, in ordinary cases the amount of duties, I mean in an honest transaction, primarily assessed, which are of course estimated, does not vary much from the result of the reappraisement made by the appraiser on which the liquidation is finally made; so that, in ordinary cases, it seems to me that the bond, although the goods are sold, may in itself throw a safeguard against corrupt practices, at least on the part of those not knowing the tenor and character of the bond.

Q. How would it do to provide that, in case the tenth package examined turns out to be fraudulent or undervalued, all the remaining

packages shall follow the same decision?—A. I think that would be a fair presumption; I think it would be a fair result on which to figure. Again, one case of dress goods out of ten, where they are all similarly invoiced and described, if you find on examination it comes tainted with fraud, I think that would taint the whole; and then would come the question whether, under the law, the collector had ample remedy for proceeding against the importer for the value.

By Mr. ALDRICH:

Q. Has he ample remedy now?—A. Well, I was just going to say that in consigned goods I think he would not have, unless he were to proceed *in rem*; but the goods are gone and the *rem* is not there; therefore, although the bond is given as it is, to protect the Government, I regard it, as you might say, forfeited before the ink is dry. Unless it is modified, I think that under it the Government has no relief whatever. Then comes the question, If it is a void instrument, why carry it forward and be a party to a farce; why should the collector say to Jones, McDuffee & Stratton, we are going to take two cases of the wines; you can have the rest; give us a bond? The maker of the bond says plainly and in good faith, We will send them West, out to Kalamazoo, or somewhere else.

The CHAIRMAN. I think we agree with you that this bond is not what it purports to be.

The WITNESS. It is not, I think.

The CHAIRMAN. Still, there ought to be some remedy. Suppose you think that over a little in your leisure moments, and write us the result.

By Mr. ALDRICH:

Q. I suppose it would be a hardship to an importer, with the methods of doing business now in vogue, if the Government should hold those goods for final liquidation?—A. You cannot do it. You do not want to crush out the importer's industries, and therefore you cannot do it.

Q. But the Chamber of Commerce committee of New York did recommend that course a few years ago?—A. I cannot concur with them. I think that would be a very barbarous measure; and on that question, of the delivery of these goods, I would like to say a word. To-day we cannot, under the regulations of the Secretary of the Treasury, deliver to the importer the examination packages until those goods have been examined, reported on by the appraiser, certified over to the collector, and verified by him. Now, then, in the multiplicity of business, it creates uncommon confusion, delay, and friction on the part of our merchants here. I think we suggested the other day, or the collector did, that some method should be devised whereby they might get their examination packages, and we recommended that a bond running to the collector (not a bond to the Government but to the collector), more in the nature of a bond of indemnity to save him harmless as an individual, might be received whenever the collector saw fit to exercise that power. Then the importer would be enabled under that bond to get possession of his goods.

Q. Would you do that in case of protest and appeal?—A. Why not? Pepper dust is pepper dust.

Q. Would you do it on an advance of valuation?—A. I should not in case valuation advances, because the value depends on the goods.

Q. But sometimes does not the question of classification depend on the goods also?—A. Sometimes, but not very frequently. It would seem to me that there might be some measure of relief.

Q. It so seems to us, and I wish you would think that matter over in the interests of the importers.—A. I feel that there ought to be some legislation in that direction. Here is a merchant clamorous for his goods; he cannot get them until the collector has got a formal report made in writing, made on the invoice by the appraiser; then that invoice is examined, all errors noted, and the account stated; in other words, the liquidation and the payment. Well, now, you take any large importing houses here; there is a market for their goods; they are seasonable goods, and there can be no delay, except to their prejudice. The delay is caused by the uncertainty of the classification or valuation, or something; the merchant says, I am ready to pay that duty, whatever it is, if you will tell me what it is. He is informed that he cannot get it until, perhaps, the next week. It does not seem to me that in such a case as that the Government would suffer any detriment in case the matter was arranged as I have suggested.

By the CHAIRMAN:

Q. Have you an ample force of examiners and appraisers here?—A. I should say, sir, that at certain seasons of the year they are pretty well crowded; but perhaps, averaging the thing right through, from January to December, we are fairly provided for. But the appraiser, General Jaslin, is here, and he perhaps could give you more information on that point.

By Mr. ALDRICH:

Q. Has the collector of Boston recommended an increase of the salaries of the employés at various times?—A. Yes, sir.

Q. Which has not been granted?—A. In certain directions and at certain times, but in exceptional instances; there has not been any sweeping advance; they have recommended advances from time to time.

Q. In reference to insufficient salaries, has not the Secretary of the Treasury discretion already to meet those cases?—A. Certainly.

Q. Then that matter is not one for legislation?—A. No, sir; I only threw in that idea as a step in the right direction, in order to secure good men and relieve them from temptation which is liable to beset them all, especially a man struggling on \$1,200 a year. Sometimes they may be pretty seriously tempted, especially when they have a family at their back. I do not say that this is so in any particular cases, but I merely stated that as indicating a move in the right direction.

STATEMENT OF MR. J. R. LEESON.

Mr. J. R. LEESON, of the firm of J. R. Leeson & Co., appeared and made a statement as follows: I represent a linen-thread mill in this State, and also a linen-thread mill in Scotland. On the question of ascertaining the market value, perhaps it would be as well, Mr. Chairman, with your permission, to read a letter which we addressed to the Secretary of the Treasury on the 19th of February.

[J. R. Leeson & Co., linen-thread importers, 298 Devonshire street.]

BOSTON, *February* 19, 1886.

SIR: In the reply which we wrote November 6, 1885, to the circular of the Treasury Department dated July 28, 1885, reference was made to the question of discounts upon linen thread imported from England. We now beg to refer specially to the matter, and to ask for an authoritative expression of opinion on the same by the De-

partment, in order that we may be enabled to keep within the spirit and letter of the law, and that we may enter our threads upon a similar basis to that of other linen-thread importers. Linen threads are sold in the English market at a sterling price, subject to certain discounts. The price-lists of the leading manufacturers are generally identical, discounts being given according to the status of the purchaser. Thus there are minimum and maximum discounts.

In various cases heard at the Boston custom-house in 1878 before two merchant appraisers and the general appraiser, it was established "that the wholesale market value of Finlayson, Bousfield & Co.'s thread in England and Scotland is substantially the same as paid by Messrs. J. R. Leeson & Co."

The particular point established was, that inasmuch as wholesale firms in England received the equivalent of 20 per cent. discount off the sterling price lists current of Finlayson, Bousfield & Co., the undersigned were entitled to similar terms for dutiable valuation. We have accordingly invariably entered all threads at 20 per cent. discount. Some years since and subsequently to the case here noted, it was stated to us that other importers enter linen threads at a discount of 20 per cent. and 5 per cent. off the sterling price lists, and lately we have been told as much as 30 per cent. discount has been deducted. Although these statements in regard to discounts are of a general nature only, the Department can readily verify the same by referring to past and current transactions of the custom-house at New York or Boston. The United States consul at Leeds has, we believe, informed the Department of his inability to find any such discounts in the English market, and it would appear that no such terms are known as between English manufacturers and English dealers.

The question upon which we would ask the opinion of the Department is: What constitutes the dutiable value of merchandise imported? Is it any price which may be agreed upon between the exporting seller and the importing buyer or consignee, provided that such price is actually paid? Or is it the wholesale market value of the merchandise in the country where made or whence exported?

Reducing the proposition to a practical shape and putting the same in an extreme form, in case Finlayson, Bousfield & Co. agree to sell us and we to pay them the prices on their sterling list, less a discount of 25 per cent., or of 30 per cent., or 35 per cent., and in case they give no other firms more than 20 per cent. discount, are we entitled to enter and pay duty upon the net prices so paid?

We remain, sir, with great respect, yours faithfully,

J. R. LEESON & CO.

The SECRETARY OF THE TREASURY,
Washington, D. C.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., March 11, 1886.

GENTLEMEN: The Department duly received your letter of the 3d instant, as well as your former communication of the 19th ultimo, regarding the dutiable values of linen thread imported into the United States.

As you are well aware, the question of the dutiable value of imported merchandise is one which, under the statutes, can be determined by the appraising officers of the customs alone, the Department having no jurisdiction in such matters.

I may mention, however, in reply to your question, that the dutiable value of merchandise is not necessarily the price which may be agreed upon between the exporting seller and the importing buyer or consignee, but is the actual wholesale market value of the merchandise at the time and in the principal markets of the country of exportation.

Respectfully yours,

W. E. SMITH,
Assistant Secretary.

Messrs. J. R. LEESON & Co.,
298 Devonshire Street, Boston, Mass.

[J. R. Leeson & Co., linen thread importers, 298 Devonshire street. Agents for Messrs. Finlayson, Bousfield & Co., Johnstone, Scotland, and the Flax Mills, Grafton, Mass.]

BOSTON, *March 24, 1886.*

SIR: We are duly in receipt of the Department's letter, March 11 (2870 E). As we are still in some doubt upon the question of market value for customs valuation, and as it is needful for us as citizens to have such an understanding of the matter as will enable us to keep strictly within the law, while as importers it is of moment that we be enabled to pay duty upon a basis similar to other importers of like merchandise,

we venture to ask for a fuller definition of the law by the Department. While it is true that appraising officers have full power to decide upon questions of fact, it would seem equally clear that all customs officials are under the direct supervision of the Treasury Department and amenable to the Department for a correct performance of all duties.

We beg to refer to two letters addressed to the collector of Boston by the Department, dated, respectively, April 21, 29, 1884. In these letters the Department appears to make the statements following:

(1) Merchandise is dutiable at the wholesale prices current in the country whence exported.

(2) Wholesale price is either the price at which merchandise is sold for consumption in a foreign market, or a price whereat an exporter is willing to sell specially for exportation.

(3) The wholesale market value of merchandise for consumption where sold does not constitute market value within the meaning of our customs laws.

(4) So that a manufacturer or an exporter may sell for export to this country at different or lower rates than the rates at which the same merchandise is generally and usually sold for home consumption, provided that such exportation price is made general for exportation.

We desire to ask the Department whether the principles here stated, taken from the letters of the Treasury Department as before noted, are considered to be now in force, and whether the same have the indorsement of the Department now. In other words, if the discount usually given by Finlayson, Bousfield & Co. from their sterling price lists current to wholesale dealers in Great Britain be 15 or 20 per cent.; and if Finlayson, Bousfield & Co. decide to make a special discount for export to America of 25 or 30 per cent., will the appraising officials be warranted in assessing duty upon such special valuation?

We trust that the great importance of this subject to all importers, and our desire to conform strictly to the law, may be sufficient excuse for our present intrusion.

With great respect, we remain, sir, yours, faithfully,

J. R. LEESON & CO.

The SECRETARY OF THE TREASURY,
Washington, D. C.

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., April 21, 1884.

SIR: The Department is in receipt of your letter dated the 15th instant, submitting papers in the case of the reappraisement of certain worsted yarns imported by the Washington Mills, in which the general appraiser and merchant appraiser disagree as to the rule of determining market value, hence the case comes to you for decision, and you ask instructions upon the point.

It is conceded that the invoice shows the prices actually paid for the merchandise. These prices are lower, however, than prices of the same goods for the English market. But it is stated that the invoice prices are those at which such goods are sold for exportation, so that it is said there are two wholesale prices, both of them actual, one for consumption in England and the other for exportation, and the question arises, which of these two values is to be chosen as the basis for the assessment of duties?

In decision 3238 it was held that the general range of prices actually paid for goods shipped from foreign countries may properly be accepted as a standard for the actual market value or wholesale price prescribed by law as a basis for the assessment of duty, although the actual market value for such goods for consumption in the country of export may be greater. If there is an actual market price for goods to be exported to the United States, though that market value differs from the actual market value of goods sold for consumption abroad, the former should be the standard of assessable value for the custom officers here.

By actual market value is meant a general market value by which any person could buy in the foreign market for exportation to the United States in competition with another purchaser, for the same purpose, or, in the language of the decision cited, a general range of prices actually paid.

The application of this principle to the facts in the present case, and what those facts are, must be determined by you under the law. The Department sustains the principle before stated.

The inclosures of your letter are herewith returned.

Very respectfully,

CHAS. J. FOLGER,
Secretary.

COLLECTOR OF CUSTOMS, Boston, Mass.
S. R. 3—30

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,
Washington, D. C., April 29, 1884.

SIR: The attention of the Secretary has been called to an article in one of the Boston papers in regard to the decision concerning the principle on which yarns imported by the Washington Mills should be appraised for assessment of duty.

It is understood that reference is made in the paragraph to Department's letter to you of the 23d instant. The slip states that—

"The decision is that in a given case the price actually paid by the importer in a *bona fide* bargain with the foreign producer shall be considered as the market price of all goods imported."

It is not assumed that you construe the instructions specified in the sense stated in the newspaper extract, but it is deemed best to say that the Secretary holds that it is not the purchase price in a single transaction that fixes the dutiable value for that transaction. It is the general price for a class of transactions which fixes the value for one of that class.

In other words, as stated in the decision, it is the price at which the goods may be generally purchased for export that may be accepted as the basis for dutiable values, as opposed to the price at which they are usually sold for consumption in the country of growth, produce, or manufacture.

In this connection you are requested to return the inclosures of Department's letter of the 23d instant.

Very respectfully,

H. F. FRENCH,
Acting Secretary.

R. WORTHINGTON, Esq.,
Collector of Customs, Boston, Mass.

[J. R. Leeson & Co., linen thread importers, 298 Devonshire street. Agents for Messrs. Finlayson, Bousfield & Co., Johnstone, Scotland, and the Flax Mills, Grafton, Mass.]

BOSTON, March 24, 1886.

SIR: The ascertainment of true market values for customs purposes is so generally important, and so difficult of solution, that we venture again to direct your attention to the subject. We inclose copy of a reply received from the Treasury Department to our letter which was read to your committee by the present writer at Boston, as well as our letter of this date to the Department, and copies of letters from the Department to the collector at Boston, written in 1884. We may mention that the appraisers here are embarrassed by the terms of these last-named communications, which are not entirely in accord with the practice of the office here.

We are apprehensive that, in the absence of limitations, any recognition by the Government of the principle of "exportation value," as contradistinguished from usual wholesale price in foreign markets, a way will be open for fraudulent practices, to the detriment alike of honest importers and the public interest.

With respect, we remain, dear sir, yours, faithfully,

J. R. LEESON & CO.

Hon. WILLIAM B. ALLISON,
Senate Sub-Finance Committee, Washington, D. C.

So far we have received no answer. It seems most important that a statement should be made as to what constitutes market value. I may say that 20 per cent. is the maximum discount allowed on linen thread to the English home trade. My understanding of the law is that if the firm of whom we purchase gave us more than 20 per cent. we should not be entitled to pay duty on the lower rate. We manufacture the goods in Scotland, and also have established a mill here under the encouragement of 40 per cent. tariff.

I am strongly in favor of having an intelligent board of classification, and I fully agree with what Mr. Fiske says on matters of classifications, but cannot concur in his ideas as to abolishing merchant appraisers. My own opinion is that every vestige of the merchant-appraiser system should be swept away. I am decidedly in favor of the establishing of a board of general appraisers, whose decision upon questions of fact and of classification should be final; but in regard to questions of law I am inclined to

favor their reference to a court constituted in a manner provided by the Senate bill in the manner of Senator Morrill, carrying with it the right of appeal to the United States Supreme Court. I also recommend that oaths upon entries may be made before notaries public and United States commissioners. When, however, we see that the Boston custom-house is able with the present law, inadequate and imperfect as it is admitted to be, to collect the revenue from imports with substantial fairness to the port as well as to every importer, it is evident that this whole question resolves itself largely into a matter of administration. I doubt not, sir, that with the improved machinery and the higher class of officials which I believe your honorable body will be the means of giving to the New York custom-house, the country will secure a more equitable and thorough administration of the customs laws and a more efficient collection of the revenue.

STATEMENT OF MR. CODMAN.

WILLIAM C. CODMAN, JR., an importer, then appeared and made a statement.

By the CHAIRMAN:

Question. What is your business, Mr. Codman?—Answer. General importing business, chiefly in Mediterranean goods. What Mr. Hardy and Mr. Brown said yesterday on fruit is just the same that I would say, so I do not want to take up time on that subject; but I do not think the damage warrant should be allowed; I believe there have been gross frauds. The custom is to pay three cents a pound duty on filberts or such like nuts laid on the wharf in New York. The Government weighers take the weight and you pay that duty originally on your invoice weights, and then you are refunded on the corrected weights. Now, it is a very simple thing to get back very much more than you really ought.

Q. You have found that out by experience?—A. I have had the opportunity of finding out. On the importation of filberts I am remarkably well placed for selling them, in New York, and the only way in which there is a chance to find out; that is, selling them in bond. If I only sold them laid down duty paid, I might not have had such opportunities; but I have frequently had offers from merchants through their brokers to sell these nuts coming from the Mediterranean in bond; that is to say, that I will sell them at such and such a price laid down in New York in bond, the buyer to take the documents, have me indorse them over to him and he will give me a check for them at the price that I say I will lay them down for in bond, showing that he wants to pay the duty himself.

Mr. ALDRICH. And he gets the damage allowances?

The WITNESS. He gets the damages allowance and the advantages to be derived from reweighing.

Now, we deal in castile soap. It is an article of which we imported in all about 500 boxes a year ago. I find now I cannot import it at all. A certain brand of castile soap, which is a staple article, has slipped away from us, and it is a very odd thing that a man in New York controls its sale; he has the market, so to speak, on castile soap, and he belongs to the class of men to which so many of our merchants have referred.

By the CHAIRMAN:

Q. Is there any reason why the New York merchant can get better

rates of freight from the Mediterranean than you can; is there anything in that direction which tends to invite importations to New York, rather than to other cities?—A. There is on filberts, and such things as that, but not on the article of soap. You must bear in mind that I import in New York, and by paying my duties in New York I ought to be able to compete with New York merchants; but I am unable to do so. My house has probably imported as much in New York as in Boston, on account of the freight facilities, and yet, nine times out of ten, on certain articles, they can undersell us; and those are the articles on which the opportunity is offered for fraud.

By Mr. BECK:

Q. Now, wherein and by what means does this New York firm which has the advantage of you in the market secure that advantage? Is it not because they buy cheaper abroad than you do?—A. No, sir.

Q. Can you get freight as low as they can?—A. We can get freight just as cheap as they can.

Q. And you can buy in the foreign market just as cheaply as they can?—A. I bought of the same parties, because they are the only parties of whom that article could be bought.

Q. And they get no more rebate than you do?—A. My partner has been over there this winter, and he has had the assurance (and there are other merchants who have the assurance in writing) from the manufacturer that there is not one house that has it at a lower rate than we had it.

Q. Now, I will ask you a question as the basis of the next one to follow: Buying as cheaply, and they having no more rebate than you, paying the same freight, taking them to the same port, wherein lies the advantage that the New York house has over you, so as to drive you from the market?—A. The duty is an ad valorem duty of 20 per cent. There are two or three different kinds of castile soap, at least the white and the mottled. It would be a comparatively easy thing for them to enter the white under the name of mottled. The mottled soap is nearly one-half the value of the white. That would make it really paying 10 per cent. duty in the place of 20 per cent. duty.

Q. Of course that would drive anybody out?—A. Yes, sir.

Q. Do you think that is done? Answer in a general way. I do not want you to accuse any one.—A. I think it is done, and I think there are a great many others who think that. I have been trying to keep up my importation. I have an advantage, too, here in Boston. I have been, the last year, the only importer of those goods, and I have the market here.

Q. What can we do in Congress to prevent that state of things? Can we do anything?—A. I think the consuls should be more generally availed of, and the consular invoice should mean more than it does. I believe that the consul should know absolutely that the invoice which he signs, and to which he swears, represents the very goods which are actually imported. I believe there are cases where they do not represent the actual goods. I do not see any reason why the consul should not be posted on the goods that are exported from his ports. He receives \$2.50 as consul fee for certifying to invoices, and he simply signs his signature for that \$2.50; and it would be a very easy matter to keep posted on the market values of nine-tenths of the goods exported from his port. A man need not be a great expert to do that.

Q. We have this difficulty in the Treasury Department, that the consular service is under the State Department, and there is a sort of conflict of jurisdiction. That is, when a man has to serve two masters he

does not generally serve either very well.—A. In the case of the establishment of a customs court, the consuls could make a weekly report to that customs court of the values existing at that time in their ports.

Q. Market values?—A. Market values. Of course the goods are fluctuating all the time, but soap is an article that does not fluctuate a great deal. The rate of exchange between the two countries is the only thing that has entered into the difference in cost of soap for the last year.

Q. Now, if we should succeed in establishing a board of competent appraisers, of whom not less than four should be at the port of New York, two at Boston, and the balance of them disposed over the country, first-class, competent men; and you would present a case like this—the price abroad the same, rebates the same, freight the same, and yet other people getting 10 per cent. advantage of you—could not a body of that sort correct it, in a great measure, by a uniform classification?—A. The classification is all right; it would simply be looking to it that no deception is practised in the goods. The same percentage of duty is collected on both kinds of soap, but if you entered mottled soap under mottled soap it is the same as if you paid 10 per cent. as compared with white. On these general bonds that we are obliged to sign, I think, as several others have said, that the sureties on those bonds are men of no worth at all.

Mr. ALDRICH. You mean in New York?

The WITNESS. In New York. And we are obliged to sign bonds in double the amount of the goods we shall import during the next six months. It increases to an outrageous proportion the liabilities of a man. He wants to take into consideration what he is putting his money into. We generally have to give a bond for \$100,000, or \$50,000 for six months, here in Boston; and that is supposed to be double the amount of duties we shall pay out during those six months.

The CHAIRMAN. You think the bond ought to be more secure, and smaller in amount?

The WITNESS. Yes, sir.

STATEMENT OF J. A. HAYES.

JAMES A. HAYES, Esq., an importer, appeared and made a statement.

The CHAIRMAN. Mr. Hayes, we would be glad to hear you.

Mr. HAYES. Curiosity brought me here, and an invitation from you later is my reason for saying anything.

By the CHAIRMAN:

Q. State your business, please.—A. I have been in the importing business for some years. The firm is James A. Hayes & Co.

Q. What do you import—everything, or only some particular line of goods?—A. A variety of goods connected with the grocery trade: condiments, pickles, castile soap, macaroni, &c.

Q. What is your experience, as an importer, on the questions that we are considering here?—A. Well, I have been very much interested in what was said about damage warrants. Perhaps my opinion would vary from that of some others. I think it would be very unjust to do away with damage warrants. Having some redress in case of losses, which sometimes are very serious—although, in my experience, very trivial—is only justice. Of late years losses have not been serious, but

formerly in sailing vessels there were many more losses, a much larger proportion of loss than nowadays by steam vessels.

Q. Losses have been largely diminished by steam vessels?—A. They have, by steam vessels and the better class of sailing vessels.

Q. You heard the report of the committee here relating to damage allowances and their suggestion that they should be allowed only in cases where the goods are sold at auction. With that limitation do you think of any objection to abolishing them?—A. I think it is a very important thing that the officer who condemns should be one of judgment, a reliable man and one who would not expect any influence to get him out of the way next year. In regard to castile soap, I think I should confirm the testimony of Mr. Codman. To one of the gentlemen I mentioned some experienced correspondent abroad, whom I met when I was abroad last October or November. My correspondent complained that he could not do as much business with us as formerly; could not do as much business in the United States, and gave as a reason that he was not willing to make invoices, as was suggested by some people here; that is, make out his invoices especially for the American market. That fact, and the fact that I cannot import certain classes of goods so cheaply as some others, leads me to think that false invoices are used in the importation of that article as well as in some others.

Q. You think it is rather a custom to make up invoices to suit the American market?—A. I think it is practiced; I cannot say it is the general practice, because I do not know. This person of whom I speak, who is a manufacturer, told me that he could trade, provided he would furnish such invoices as they wanted. They were speaking of not only chamois-skins, but perhaps other sorts of leather, soft leather as we call it.

Q. Is there anything else that you think of?—A. In answer to a communication from the Secretary of some time ago (and I do not know why the communication was sent to me), I replied that in regard to any alteration of duties I should very strongly recommend, so far as possible, that, in order to avoid fraud, the duties instead of being ad valorem should be specific. I believe that is more feasible for the Government, for the Department would be more correct in the application of the duties, and it would avoid fraudulent invoices by having specific duties. It is more easy to get weight and measure than it is to get value where ad valorem duties are paid, and more easy than it is to get at the true value of goods abroad.

STATEMENT OF JOHN HOPEWELL, Jr.

JOHN HOPEWELL, JR., of the firm of L. C. Chase & Co., and treasurer of the Sandford Mills, at Sandford, Maine, manufacturers of woolen goods and mohair brushes, appeared and said:

What I wish to speak on more especially is something of which I have samples here [exhibiting]. Of course, my idea would be, speaking of a board of appraisers, to have a board of nine, perhaps three from New York, three from Philadelphia, and three from Boston, and let those alternate between the three places. I think this would avoid the very difficulty which I will illustrate to you now.

There is a class of noils imported in Philadelphia—combing noils. This sample [indicating] comes from the custom-house at Philadelphia, where it was entered dutiable at $2\frac{1}{2}$ cents a pound. At our custom-house it is appraised at 20 cents a pound.

Mr. ALDRICH. As washed wools?

A. No, sir; as noils, under the Treasury decision. It is just the noils of blooded wool. The point is, you can see, the injustice or inequality of the thing; that is all I want to call your attention to.

The CHAIRMAN. In other words one of those wools is worth twice as much as the other?—A. No, sir; they are the same noils.

By Mr. BECK:

Q. Why do you call it “noils”?—A. It is the combing from wools, the refuse or the fine bottom part of it; you see it is the short staple stuff.

Q. Is not this [indicating] much shorter than this?—A. No, sir; I will say as a fact that the party sends this to us with a letter, which I can show you if you desire. The fact is, he says that it is coming into Philadelphia all the time, and being admitted at a valuation of 10 cents a pound.

By the CHAIRMAN:

Q. What do you pay?—A. They mark it 20 cents.

Q. Do you mean to say that you pay 20 cents?—A. I do not take it out; it is in the custom-house; I cannot use it at that price; the only question with me was whether I should say nothing about it, or bring this matter to the attention of the Department.

By Mr. BECK:

Q. Why can you not get that out, ship it to Halifax, and then have it shipped back to the port of Philadelphia? [Laughter.]—A. That is just the point to which I wish to call your attention; at 20 cents we do not take it out of the custom-house.

By Mr. ALDRICH:

Q. You bring it in as waste, do you not?—A. These combing noils are entered at Philadelphia as carpet stock, dutiable at $2\frac{1}{2}$ cents a pound; it is charged as blooded wool, worth 10 cents a pound, and admitted by the importer to be correct. Now, of course these samples do not come from the same wool, but the examiner classes them both alike. He says that, under the decisions that he has, he must make that [indicating] 20 cents a pound. Now, I have tried, through correspondence, to find out the difference, to get some agents to pass upon this stock. They will not do so; they simply send that sample and say this is entered so and so. Now, the point I wish to make is simply that if a board of appraisers could pass occasionally upon these things, or if they could come together and get a uniform determination as between the different cities, it would be what we want.

Then, again, here are some goods that we make [exhibiting some samples of mohair plush]; of course, I have no possible evidence on what I am saying; that is, no facts that are tangible to you. I know the market on those goods is very much broken; they buy them of commission houses in New York, who sell them cheaper than the importers can land them.

By the CHAIRMAN:

Q. Where are those goods manufactured abroad?—A. In France and Germany. The mohair itself is manufactured in England and shipped to France.

Q. And the goods are manufactured in France?—A. Yes, sir; I have heard of 2,700 pieces being sent in within a few days and sold at ridiculous prices.

Mr. ALDRICH. The decline has taken place since you commenced the manufacture?

A. More than 50 per cent. within two years.

By the CHAIRMAN:

Q. Do you think the goods are sold at a price which leaves no room for an honest duty to have been paid?—A. That is what I think.

Q. What is the rate of duty on that article?—A. Forty per cent. The sample bureau would be an excellent thing; while experts could not tell probably within 5 per cent. of the cost of these goods, they can get near enough. This is only one line of several that we manufacture. I think the sample bureau would be a most excellent thing.

Q. Where do you manufacture those goods?—A. At Sandford, Maine. We have about 500 operatives.

Q. Are these “noils” a part of your stock?—A. We make these very same noils from mohair that we import, but we do not make enough of them for our own use.

STATEMENT OF J. A. VAUGHAN.

JOSEPH A. VAUGHAN, of the Boston Sugar Refinery, is presented by Mr. Foster, who desires him to make an explanation. He said:

I have merely brought with me a portion of what we have in reference to the importations of sugar. This book [exhibiting], represents the returns to the port of New York from the first of September to the first of January. The returns come to us in this manner; they are made in the appraiser's office in New York and forwarded to the appraiser's office in Boston; those returns are copied, and we have every day what has been done in New York for perhaps three days back. Here are the papers of which you have received a summary. For instance, those are all the cargoes drawn off in that shape [indicating]. They are made up, in detail, from every invoice. It is the same with Boston and with Philadelphia; they are all averaged on just the duty that they pay, and those figures show the averages.

STATEMENT OF R. F. SCANNELL.

ROGER F. SCANNELL was then presented to the Senatorial subcommittee and made a statement as follows:

I am a mineral-water manufacturer here in Boston, and I wish to present a question here of great importance, both to the Treasury of the United States and to five branches of industry pursued in this country. Those industries employ several thousand skilled laborers and first-class mechanics. The manner in which the abuse has been practiced through the importation of mineral waters from European countries, more especially from Germany, has been exposed and struggled against for about ten years past. The business here of those five branches of industry to which I have alluded has been crippled to a great extent, and the labor that belongs to those industries has been made to suffer, if not thrown out of employment, through the operations of the corporations that have started up in Europe in the production of mineral waters artificially compounded, or aerated, and shipped to this country as a natural product, though it is nothing of the kind. Those companies

have started up in great numbers, greatly to the injury of the customs duty of this country and the business of private individuals of this country. During the past ten years they have been importing to this country large quantities of water. I mention in particular the Apollinaris company, who have their works in the valley of the Ahr, in Germany. I shall ask your permission, if you please, only to allow that my clerk may read an affidavit of my own and one from a professional chemist in Boston. There are several more that are just as strong, but I will not take up your time with them.

By the CHAIRMAN:

Question. Do these affidavits relate to the Apollinaris water?—Answer. That and all classes of manufactured water.

Mr. BECK. They are free of duty?

Mr. SCANNELL. Attorney-General MacVeagh has decided and determined, in reply to an inquiry submitted by Secretary Windom, that it was dutiable.

Mr. BECK. We are not authorized to deal with rates of duty.

Mr. CHAIRMAN. Of course we would be glad to hear these affidavits, and any matter you have to present, but we have no control over the question of rates. Our examination is in reference to frauds in undervaluations, damages allowances, &c. Now I am pretty familiar with these mineral-water questions, and I know that it has been the subject of many investigations. I know that the Secretary of the Treasury has decided, and I think the Supreme Court has also, that they are natural mineral-waters. We have no remedy to offer you. It seems to me you ought to address your statements now to the Committee on Ways and Means in the House, so as to secure a change in the law with reference to these importations of mineral waters, either by taxing them or by defining by law what are natural mineral waters.

Mr. SCANNELL. My affidavit will cover every part of that question. The water of any spring known of does not contain more than eight pounds of carbonic-acid gas pressure per square inch in a quart bottle filled by the most approved means of bottling. No spring was ever known to hold or contain more than that. This water contains from 45 to 55 pounds of carbonic-acid gas pressure to the square inch. This is introduced into it by manipulation and adding chloride of sodium. They admit that.

Q. Is not that a question for the Secretary of the Treasury and the Ways and Means Committee? If we admitted everything that you state I do not see that it is possible for us to give you a remedy. If you can suggest a remedy for any failure to collect a lawful duty, then we might be able to hear you.

Mr. BECK. The difficulty we have is this: We have had to stop half a dozen Boston gentlemen whenever they began to talk about specific and ad valorem duties and changes of rates. We had to tell them, "Just stop! That is not our business." You must go to the House of Representatives, because they alone can change a tax bill and put a thing on the dutiable list that is now on the free list. If we were to consider those questions, the gentlemen of the House would say we were invading their jurisdiction.

Mr. SCANNELL. I do not want you to change the law. The law provides for this already; but the law is not enforced, and there is fraud and deception practiced in order to have those waters imported free. I want some remedy. I have contended for it for a long time, not myself alone but several of us, from several parts of the country, and I

hope your honorable committee will, recommend to the Secretary of the Treasury that some remedy shall be adopted by which waters shall come in on the honest statement of what they are. That is, if the water is artificial, let it pay the lawful duty; but if it is natural, I do not care about changing the law on that point.

The CHAIRMAN. I think you had better not rely upon us, but pursue your remedy either with the Secretary of the Treasury, whose duty it is to administer the law as it now stands, or, if you want a change in the law, you must go to the Ways and Means Committee of the House, who are now considering the tariff question. We can only consider such remedies as will prevent undervaluations, and, incidental to this, the question of damage allowances.

STATEMENT OF B. J. SHONINGER.

BERNARD J. SHONINGER, of the firm of Shoninger, Moses & Co., dealers in laces and embroideries, was accorded a hearing, and said:

If you remember, there was some time ago considerable trouble in the New York custom-house owing to undervaluations in embroideries and laces, particularly by those houses who have connections in Europe. The trouble that we suffer under is owing to these European houses, who either have some relations with New York concerns or who have directly established themselves by means of their agencies in New York.

Vice versa, some American houses, to enable themselves to import with certain advantages, established branches on the other side. The parties involved in that difficulty, as I understand, came to an arrangement at the custom-house in New York at that time, after a number of hearings, to charge, for instance, embroideries made on embroidery machines, by those particular firms who have houses in St. Galle, the actual cost, the duty to be paid on that amount plus 10 per cent., which was to protect those other importers who have not those houses. This actual cost was to be based on what they call the stitch basis—so many stitches to the pattern. I have some personal experience in those matters, having been a buyer and being at present a buyer in those markets. I returned from there only a few weeks ago. They tell me it is almost an impossibility to regulate that cost on the stitch basis, there always being a chance for undervaluations. A friend of mine and myself took the pattern of an embroidery and made an experiment. If you take a low-priced pattern almost any one of my boys in the embroidery department will be able to count the number of stitches; but beyond a very common article, take a medium or a better article, and it is almost an impossibility to have any two experts agree upon the exact number of stitches. I made a little memorandum at the time in St. Galle. This happened last October. We took the sample of a medium class article. We took it to five different designers, who ought to know all about the goods, to get them to count that particular pattern. We of course knew the exact number of stitches from the designer who had made the pattern. Of those five different people, the nearest one came within 8 per cent. of the number of stitches. There was a difference in their counts ranging between 8 and 25 per cent., and they were people who were recognized as experts in that particular branch. Now, if you take houses that have branches in St. Galle, giving them credit for being honest, and having their goods come over here invoiced with a certain number of stitches, they will, of course, give themselves the benefit of every doubt. They will take in these appraisers, to whom all credit is

due, for they will count the least number of stitches. Let the appraisers do the best they can, they will always find a difference of 10 to 20 per cent.; so that the additional 10 per cent. on the cost does not cover it.

By the CHAIRMAN:

Question. We have an expert at St. Galle.—Answer. I did not know it.

Mr. ALDRICH. A silk expert.

Mr. SHONINGER. You are thinking of the one at Zurich.

By the CHAIRMAN:

Q. Do not these people at St. Galle sell laces and embroideries?—A. Yes, I was going to say that I called upon them to give me a franc price. I did not want a dollar and cents price. They positively refused to give it to me. That was previous to this trouble. Since that has come up they will give a franc price. But they will not make any price on the goods which they send to their own house, so we have no advantage in the matter. It is virtually the same as refusing to give a frank price.

Q. That is to say that you cannot import direct?—A. I can import direct, but not from those houses. They will not give me the franc price to compare with other prices, those of manufacturers who have no connection with New York or with this country, and if they do it they will not ship those goods to me direct, as other manufacturers do. I will have to get those goods from their New York agencies.

By Mr. ALDRICH:

Q. Do you use the stitch basis in your purchases?—A. No, sir.

Q. Does any buyer?—A. No, sir; the manufacturer himself regulates his price by the stitch basis, but, as I said before, outside a very common article no two will agree. The difficulty in that basis is this: A very small portion of that article comes to America any way, and the question with me, as a buyer, is to see that I get the same pattern, and to be sure about that; but they can deliver the goods even when leaving out 5 per cent. of the stitches. That to the common eye, and even to my own eye, will be very difficult to tell about.

By the CHAIRMAN:

Q. What method of valuation would you suggest for the benefit of the appraiser, if not the stitch basis?

Mr. BECK. That is what we want.

Mr. SHONINGER. We have no grievances as to systems, but I would suggest the specific. Of course, if the weight is so much, you have no difficulty in figuring the duty.

Mr. BECK. That would change the duty. What can we do under the existing law?

Mr. SHONINGER. Do away with the 10 per cent. advance, and make an advance such that there shall be protection enough, or *vice versa*. This 10 per cent. does not cover it. Take any novelty—as you must know, our business depends on gettings new things, novelties. We want your actual cost, and we will pay you your 10 per cent. profit. You are asking us to give you the exact cost, which we are willing to do, but which the other people are not willing to do. It is a well known fact that they employ the largest number of people in St. Galle. They have bought real estate in large quantities. They employ all the way from three to five hundred hands. They control the means, to be sure, but do not own the machines. We would do the same thing. They do not figure the real estate on which the three to five hundred people they

employ are occupants, which every business man ought to do. It cost me so much to make my trip, and which cost I must put into the actual cost of the article I buy. You cannot go behind their invoices and say you have not included these elements of cost, because they have such immense establishments on the other side.

By the CHAIRMAN :

Q. If I understand you, St. Galle is chiefly devoted to the manufacture of these laces and embroideries. Are there not establishments there sufficient in strength and product to make a market price for these articles?—A. There has been a combination formed which went into effect the 1st day of August, whereby a minimum price was established for stitches. That is, these laboring people cannot accept any work under this price per hundred stitches, or per thousand stitches. Therefore it is much more easy to find that element of cost. The difficulty is to find how many stitches there are in the goods. The rate of the market has been firm since the 1st of August.

The CHAIRMAN. I do not see that that furnishes us much light on the question that we are considering. That would be a question for the appraisers.

Mr. ALDRICH. You do not think it would be any hardship to those people if they were made to furnish an affidavit as to the cost of production?—A. It would, and it would not. They might show you a double set of books. They might say, "Here, what has our establishment in Saint Galle got to do with the actual cost of production?" We can compete with those people, as we do, but we must be satisfied with a small profit on that particular line of goods.

The CHAIRMAN (addressing the chairman of the Boston committee). I think, Mr. Lewis, we will now be obliged to adjourn our sittings.

Mr. LEWIS. Mr. Chairman, I simply desire, in closing, to say that, as I advised you in my opening remarks, the gentlemen whom I have the honor to represent on this occasion are representatives of our great interests in Boston. I think, in the witnesses who have taken the stand and appeared before you, that we have fully carried our point; that we have brought before you men who do control great interests, and have great interests at stake, in the settlement of questions which we have submitted to your consideration. We hope that we have presented this evidence as you desired, concisely and tersely, without cumulation, and that in that respect we have met your approval. In conclusion, we only desire to thank you, and I do so on behalf of every gentleman here so far as I know, for the uniform courtesy and attention with which you have listened to every word that has been said, and your evident purpose, if it is possible by legislation, to provide for the uniform and honest collection of the revenues themselves. You will leave the city of Boston, as you came to it, bearing with you our best wishes for your success in every relation of life.

The CHAIRMAN. I think I can say for this committee that we have every reason to be gratified with our visit to Boston. You have given us very much information. Of course the range of our inquiry is rather limited, because it only relates to legislative remedies for the faults of undervaluation, and to incidental questions resulting from undervaluation.

Chairman LEWIS. I would only add that if in the further prosecution of your inquiries you should be of opinion that this organization could furnish you with any further information, we shall be at your service.

The CHAIRMAN (Senator Allison). In such case we shall not hesitate to call on you, Mr. Lewis.

Adjourned.

STATEMENT OF MR. CHARLES RICHARDSON.

The following was received in Washington by the chairman from Mr. Charles Richardson, 85 Oliver street, Boston :

I was busily engaged on important business which prevented my going and testifying before the committee. The principal thing that I wished to give testimony upon was a protest against the appointment of merchant appraisers. I think it is wrong in principle. It seems quite difficult to appoint a merchant appraiser that is not interested personally, and his decision would be more or less biased by those personal interests, and it is next to impossible to get a decision from the merchant appraiser that would be fair and equal justice to all concerned. To demonstrate my statement I would refer to a recent matter that came up in New York City, in the custom-house in New York, in relation to the undervaluation of English varnish. Merchant appraisers were appointed there that were interested in the manufacturing and sale of American varnishes; the fact of undervaluation was established there—that the goods came in undervalued; the merchant appraisers recommended, as a precautionary measure against the continuation of further undervaluation that might come in, that a certain established schedule price for all English body-varnishes, on which duty should be paid regardless of the invoice, and they recommended a schedule price of sixteen shillings per American gallon, upon which we should pay duty. We have been importing English varnishes for the last twenty-five years direct to this market. For the last eight or ten years the price per gallon for which those goods have been invoiced at is 16s. 6d. an imperial gallon, less 15 per cent. These merchant appraisers in New York recommended 16s. on an American gallon, which advanced the cost of our goods 50 cents per gallon on an article that is paying the Government 40 per cent. It seems to me a great injustice that merchant appraisers should recommend an increase of duty equal to 50 cents per gallon. It places us, as importers, in a very awkward position to have to go to the custom-house with an invoice of 16½s., less 15 per cent., an imperial gallon, and make our entries for duties to be paid 16s. an American gallon.

My opinion is that had the Government appraisers been the right class of men, and had done their duty as they should have, that those parties that were bringing out the goods at an undervaluation would have been punished and they would have ordered it so; but they would not have taken the one step further and make every honest importer pay an increased duty on the goods they were receiving. They have taken means which are unjustifiable and unbusinesslike. Every honest business importer should protest against it.

There is no duty on copal gum that we make varnishes from, and the oil and turpentine are home products. It seems to me very unjust indeed for merchant appraisers that are varnish manufacturers, having a benefit of all raw material, without duty, that they should recommend an increase of duty on an article that is paying 40 per cent.

APPRAISER'S STORES, NEW YORK CITY,
March 19, 1886.

The subcommittee on undervaluations met at 11 o'clock a. m.
Present, Hon. Nelson W. Aldrich.

STATEMENT OF H. ROBINSON.

H. ROBINSON, custom-house clerk for a firm in this city (the name omitted at request of witness), appeared and made a statement as follows:

We were informed that certain jersey cloths, or, as some call them, stockinets, were being sold here at such a rate as it would be impossible to import them for and to pay the duty on them at even cost price. I investigated the subject thoroughly and found that they came consigned to a custom-house broker here, and were forwarded direct to Hartford under the immediate transportation act, and entered there by one Julius Levy. He also imports silks, linens, buttons, &c. He returned them to a small dealer in New York, who sold them here. The man who did this has been importing for some eighteen months, but his business has lately increased wonderfully; in fact, beyond the capacity of Hartford for using such goods.

STATEMENT OF B. H. HINDS.

B. H. HINDS, special agent of the Treasury Department stated:

On hearing of this case I sent a letter to Deputy Collector Wight, inquiring of him if any case with the mark "G. T., No. 7" had been forwarded under the I. T. entry to any interior port, and requested him to examine his immediate transportation entries and notify me where or to what interior ports such cases had gone. This morning I have from Deputy Collector Wight the reply which you hold in your hand, stating that it was shipped to Hartford, Conn., under the I. T., entry No. 2714, of February of this year. I have now addressed a letter to the collector of customs at Hartford, asking him if Mr. Julius Levy made entry of cases 6 and 8, under the I. T. act, at that port; also if he has made entry of other other goods since the 1st of February, and if so, if he would please send to me copies of all such invoices. I have done this for the purpose of comparing the invoice prices, if possible, with the invoice prices of some goods imported here; and also to lay the foundation of proceedings against Levy in any future importation of such goods in case an under valuation is found to exist. I have also discovered that five other importations have been made by Mr. Levy

at Hartford since the one above mentioned, comprising about thirty cases of goods—between twenty five and thirty.

The following is the letter referred to by Mr. Hinds in his statement :

[G. T. No. 7, ex. "Ems.," Julius Leroy, Hartford.]

CUSTOM-HOUSE, NEW YORK CITY,
Collector's Office, ——— 188—.

MY DEAR SIR: I find I. T. entry 2714 of February, 1866, covers I. T. 6-8 ex. Ems., three cases buttons, silk, &c. I think the "and so forth" is very likely to be the woolens in case No. 7. They were sent to Hartford, Conn. It is no easy task to hunt up such a matter, for we have from ten to fifteen hundred entries a month. However, if there is no other way, we can make a search, if there be a million to look over.

Yours, &c.,

F. H. WRIGHT.

B. H. HINDS, Esq.,
Special Agent.

STATEMENT OF CYRUS A. STEVENS.

CYRUS A. STEVENS, assistant appraiser of the second division of the appraiser's office, appeared, and made a statement, as follows :

By Mr. ALDRICH:

Question. You are appraiser of crockeryware, earthenware, and china?

—Answer. Yes, sir; fancy goods in general.

Q. How long have you been in the custom-house?—A. Ten years.

Q. As assistant appraiser all the time?—A. Assistant appraiser about three years.

Q. What was your mercantile experience before you entered the custom-house?—A. From about the age of fourteen I was brought up in the jewelry business and fancy goods. The house I was with here was Ball, Black & Co. I was with Lewis, Ball & Co., of Boston.

Q. So that you have been familiar with the class of goods that pass through your division for about forty years?—A. All of my business life. I must say that I was not familiar with low-priced goods of this character, although we had always a great deal of that kind of ware. I have had good men around me and I have made it a study.

Q. What do you understand to be the dutiable value of articles paying an ad valorem duty?—A. It is what the goods can be bought for in the open market.

Q. The actual market value and wholesale price in the country of exportation?—A. In the countries where they are produced.

Q. Let me call your attention to this invoice (Exhibit "B") of L. Straus & Sons, which it appears was advanced from 17,710.08 francs to 23,018.75 francs. I would like to ask you why that advance was made.—A. It is claimed, in the first place, that this is a job-lot of goods, the discarded patterns of Haviland & Co., of Limoges, France. Straus & Sons have purchased a very large lot and the arrivals are to cover the space of about a year. They buy the goods at 50 cents on the dollar on the regular market value, and in buying what they claim to be a job-lot they put in quantities of what is termed regular goods, such goods as Haviland & Co. are sending to their agent constantly now. These regular goods, so called, we have raised to the market value given to their agent in this country, allowing odd dinner-sets, which are termed the job-lot, to come in at the price agreed, 50 cents on the dollar. Straus & Co. called a reappraisement, on which the general appraiser advances plates of various sizes 20 per cent., meat dishes of various sizes 10 per cent. Various other regular goods, which the agents of Haviland & Co. are receiving at a hundred cents on the dollar, are not advanced.

Q. Your understanding, then, is that you are required by the law to assess upon the articles which have an established market value which is ascertainable, that value for dutiable purposes?—A. Certainly. This instance is as plain as can be. Suppose I import half a dozen soup-tureens at 4 francs, and Haviland's agent receives half a dozen of the same goods at 8 francs apiece. Now, it is this case with Straus & Co. They demand that the appraiser shall have his goods entered at 4 francs and the agent is receiving them right along at 8. They claim that they have a right to bring them because they have a contract which runs for a year on this job lot.

Q. They claim that the dutiable value should be fixed by the cost of the goods rather than the market value?—A. That is it.

Q. You assume that the manufacturers of these goods would not fix a price for their agents here which was above the market value?—A. Certainly not. It would be very much against their interests to do so. These firms are only two blocks apart—one in Barclay street, the other in Warren.

Mr. McMULLEN. There are at least 3,000 packages of these goods to be coming right along through the year. If we had put in these really odd things, which they know are odds and ends, they might have come in; but they put in a lot of their regular goods, worth a hundred cents on the dollar, and they should not be allowed to enter them at the same rate as the job lot.

Q. Will not the other houses importing similar goods be likely to claim the same rates on their goods as those at which these goods are entered?—A. It opens the door for any man to get up job lots. There is no knowing how many job lots we may have in six months.

Q. If he can import as job lots for half the price of regular goods he is likely to import all goods in job lots?—A. They can prove to us that they would not give ten cents on the dollar for the goods, and then the appraiser would decide against us every time.

STATEMENT OF F. B. BIELING.

F. B. BIELING, examiner of china and glassware in the second division, appeared and was examined, as follows:

Q. Did you examine this invoice [exhibiting the invoice of Straus & Co., already referred to]? Will you state whether the regular goods contained in this invoice have been advanced by you to the same rate to which the importers' agents entered their goods?—A. Yes, sir.

Q. And no advance was made beyond that price?—A. No, sir.

Q. The invoice was greatly below the market value? A. Yes, sir.

Q. And you have simply advanced it to the market value?—A. To their own list. There are some odds and ends that we did not advance.

Q. Did you appear before the general appraiser?—A. Yes, sir.

Q. Were you asked any questions?—A. No, sir.

Q. (Addressing the previous witness.) Mr. Stevens, were you there?

Mr. STEVENS. I was called in, and related the circumstances as I have related them to you about the contract. I repeated it twice to the general appraiser. I was called upon for an explanation after the appraisement, but before it was fully decided.

Mr. BIELING. More than half of the goods are staple goods.

Q. Do you know whether that statement was made upon the reappraisement or not?—A. Mr. Leonard made the statement, I think. He made a very strong statement.

Mr. STEVENS. I had an invoice from Haviland himself the same day, and took it to Mr. Brower and showed it to him to look it over.

Q. And before this case was decided?—A. Yes, sir. I did that to show him Mr. Haviland's regular price for such goods.

STATEMENT OF GEORGE V. BROWER.

GEORGE V. BROWER, general appraiser, appeared and was examined as follows:

Question. You are general appraiser of the port of New York?—Answer. Yes, sir.

Q. When were you appointed?—A. About the 7th or 9th of July last.

Q. What do you understand to be the dutiable value of imported merchandise subject to an ad valorem rate of duty?—A. As a general appraiser I take it to be to ascertain the market value at the last port or the place of shipment to this country having reference to both time and place.

Q. The dutiable value to be considered by the general appraiser is not different from what it is for any other appraiser, is it?—A. We simply get at the value at the time and place of exportation. That is all the classification we have anything whatever to do with.

Q. What do you mean by market value?—A. That in which the goods are offered for sale in the market at the place of production—at the price in which they are freely offered in the market, and at which all persons can purchase the goods.

Q. At the particular market where the goods are shipped from or in the markets of the country?—A. If we cannot get at the particular market we then ascertain by getting information from the principal markets; there are sometimes cases where there is only one manufacturer of a particular class of goods; he may fix the value, and the rate of production would necessarily be the same; but it might be erroneous to fix that rate as the market value; it depends on all the various circumstances surrounding the case.

Q. Let me call your attention now to this invoice of white china imported by L. Straus & Sons, which has recently been before you for reappraisalment. It is claimed by the assistant appraiser and by the examiner who passed this invoice in the second division that a considerable portion of these goods are regular goods, which are also being imported by Haviland & Co. on their own account to this port. It is claimed that there is an ascertainable market value for these goods which is greatly in excess of the value fixed by the importer upon entry. I would like to have you state, if you will, the circumstances in regard to this reappraisalment.—A. I will state that I saw the assistant appraiser, and after considerable discussion we raised the invoice. I judge that it met the approval of the assistant appraiser as being the proper amount, under all the circumstances, to which that invoice should be raised. I will say that from all the testimony attainable, with the exception of one witness, Mr. Leonard, I think they all agreed that the market value of those goods was rather an excessive price.

The facts about them, as I remember them, were that Messrs. Haviland & Co. had given up the manufacture of the oval, corded, and other dishes—I do not know whether I get those names right—and they are going to make them no longer. The styles had changed. They came on here after they had decided not to manufacture any more, and wrote to all the trade who had handled their goods, stating that they were going to give them up, and if any one wanted them to send in

their orders, for it would be the only opportunity for getting these goods. They made an offer in Philadelphia, Boston, San Francisco, Buffalo, and some other cities, to close out all their goods of the kind on hand. They then offered them with a discount of 40 per cent., or at least a very large discount from what they had previously given those goods to the trade, and they sent to fill all the orders that they got. This left to them only those goods from which all their patterns had been selected. They then made an offer of these goods to Straus & Sons, according to my recollection. They said to them if they would take the whole lot—good, bad, indifferent—they would sell to him at a discount of 50 per cent. Some of these goods are valueless. Some of them, again, in taking the whole assortment together, are useful. Considering that there were many of them that were not useful, we thought that the price was not greatly out of the way. All the importers, with the exception, I think, of Mr. Leonard, said it was about all the goods were worth. They stated that in their judgment it was a good round price that he was paying for the goods; that they would not have taken them at that price; if they could select some few of the goods they would do so, but to take them all together they would not take them. After consultation with the assistant appraiser we concluded to advance 10 per cent. on some, and 20 per cent. on others, and I had the merchant appraiser concur with me in it, although he felt the invoice ought to go through as it had been entered; that he, as a merchant, would not pay that price for them. Under all the circumstances, considering that they were a job lot of goods, I thought at that time it was a fair market value.

Q. I see that one of the witnesses did not swear to his statement. Do you know who that is?—A. No, sir, I do not remember his name. I think the testimony was oral. We have the testimony in the office. That is my recollection.

Q. If Mr. Straus had bought these goods at 60 per cent. discount, and you thought that he had not paid too much for them, you would pass them, I suppose, at that?—A. Well, that would depend on the circumstances.

Q. Under these circumstances?—A. Under these circumstances. I had to be governed by the experts who were called on the part of the Government to testify as to the market value, and they all felt that it was a fair market price.

Q. To whom do you allude?—A. These witnesses who were called in the case.

Q. There appears among the papers a request from L. Straus & Sons that you shall call certain witnesses. Are those the experts that you allude to?—A. No, sir; I think probably the Government also subpoenaed Mr. A. A. Love, who is the agent of Haviland & Co.

Q. You would not consider him a Government expert?—A. No, sir; but Mr. Gager is one of the largest dealers.

Q. When you say on behalf of the Government, do you mean you summoned him to come?—A. No, sir; the assistant appraiser sent him a request. On my original papers, if we had them all here, you would probably find others.

Mr. ALDRICH. I wish you would give us those papers later.—A. I will do so.

Q. In deciding these cases did you take the preponderance of proof as to number of witnesses, &c.?—A. No, sir.

Q. What are you governed by in taking testimony?—A. Governed by the facts and such testimony as we think is credible. For instance,

six men may testify that they bought goods or that goods were consigned to them. Three of them may mark the goods at the price which they say they can buy them for; the others testify that they paid twice that price regularly for their goods. That would demonstrate in my mind that they were about right as to the price. I would take that testimony as of more weight than that of the goods consigned.

Q. Would you take into consideration the fact that a considerable part of these goods were coming regularly to this country, and that that fact might operate to fix the market value?—A. I think one man was importing the same goods as manufacturers' agent.

Q. Did the assistant appraiser or examiner call your attention to this fact?—A. He stated that some of those goods were coming here to this country regularly, and I asked for an explanation. It was stated by Mr. Love that these were the shipments for the sale of which they had sent their postal cards out to obtain orders, and that all these shipments here would cease when those orders were filled. The orders in response to the notices they had sent were coming in right along.

Q. And you passed them at the prices at which they were bought?—A. No. They had already given a discount of 20 or 30 per cent. to Boston, Buffalo, and San Francisco. It had been passed at that price-list and beyond the price fixed by the examiner here, and had been entered in these various ports. Now, simply this lot, which you will see were the unselected ones, the odds and ends, were passed at the purchase price in this case. Many of these goods, if you look at them, are useless, but they would take them.

Q. If it had been proven to your satisfaction that one-half of these goods were regular goods which were being constantly imported by these people, and by other people, at a fixed market value, would you have felt justified in admitting them at half price?—A. No, sir; I thought it was understood by the assistant appraiser that this price would be a fair market value.

Q. You did not advance the odds and ends at all, did you?—A. No, sir.

Q. You entered them at the invoice value?—A. Yes, sir.

Q. And you advanced what might be called the regular goods 20 per cent. and 10 per cent.?—A. Yes. These styles were of the old styles, of which they were making no more, and did not intend to make any more.

Q. Did the examiner call your attention to an invoice of goods entered at the same time, consigned to the agent of Haviland & Co., and entered at a different price?—A. Yes, sir. As I have stated, Mr. Love said that they were those which he had sent around these postal cards for, and for which they were designed to obtain orders.

Q. Do you think they would be likely to enter the goods at more than the market value of them?—A. I cannot say as to that. The firm of Haviland & Co. is a reputable firm. I do not think they would sell these goods, which is an out-and-out purchase, if it was not *bona fide*. There would be no object in doing so, because it comes in competition with their other trade.

Q. If they had entered a consignment of their own, and then had made an absolute sale of similar goods at another price, do you think that the sale should be accepted as a rule rather than the consignment?

—A. If the sale was a bona fide sale and not made for the purpose of fixing value, I should certainly accept it.

Q. As you understood the sale to have been?—A. Yes, sir.

Q. You say that you did not understand that any considerable portion

of these goods were regular goods which were being constantly shipped by these people to their own agents here at a higher price?—A. On the contrary, they informed me that in future these shipments would cease; there would never be any more made, and that they were glad to get rid of these at that price.

Q. Let us take, for instance, some of the items upon this invoice. We will take these white china plates, 8-inch plates.—A. They are not the regular plate.

Q. Then take the 7-inch plates?—A. That is not a regular plate.

Q. What do you understand to be the regular sizes for plates?—A. I cannot tell you now what are the regular sizes, but the oral testimony in this case will give that fact.

Q. Have you a record of the testimony?—A. It was taken by a stenographer. I presume it was written out. If not, I will have it written out for you.

Q. I will ask again, at the risk of repetition, if you had known or believed that a considerable portion of these goods were regular goods, with an ascertainable market value, would you have fixed the dutiable value in accordance with your understanding of that value?—A. Certainly; I would endeavor to do so.

Q. In case of a sale to two different parties by a manufacturer abroad, where one man buys a single package and pays at one price, and the other man buys a thousand packages and pays another price, which of those prices do you take in fixing the dutiable value?—A. Well, the firm has a price fixed according to the magnitude of the sale. I might illustrate it this way: For a sale amounting to a thousand francs it is one price; for a sale amounting to ten thousand francs another price; for a sale amounting to twenty thousand francs another price. The man purchasing that quantity of goods would have a certain rate of discount. I adopt that to be the market value; all persons purchasing the same quantity of goods being able to purchase at equal advantage.

Q. In other words, if Haviland & Co. should sell their goods to Mr. Love (if that is the name of their agent) at 50 per cent. discount, and sell them to Mr. Dotter at 25 per cent., he buying in less quantity, you would recognize the justice of their selling them to Mr. Love at 50 per cent. discount and the other at a lower rate of discount, in your decision?—A. It would depend somewhat on whether what they did would be honest. It has been my endeavor to place every importer on the same footing.

Q. In the case which I have mentioned, you would recognize the justice of entering the goods of the larger purchaser at a different rate?—

A. I do recognize the distinction that a large importer has some advantages over a small one. I have got to recognize that fact.

Q. And the man who buys his goods at a disadvantage must also have his goods entered at a corresponding disadvantage?—A. Not always, sir. Mr. Straus purchased goods; and, by making a large purchase, got a discount of 20 per cent. We refused to recognize that, and only allowed him 10, and Mr. Straus went into a penalty for a large amount. All the merchants testified that the value was greater than what he had paid. The result was that, although Mr. Straus made a large purchase, he was put in penalty because I could not allow him to enter at the purchase price.

Q. In cases where the market value is not easily ascertainable, do you consider the cost of production of the goods?—A. Yes, sir.

Q. What means do you take to ascertain that cost?—A. That would depend a great deal upon the goods. We would endeavor to ascertain

the cost of the raw material abroad, the cost of preparation abroad, and when these were ascertained we would be apt to compare them probably with the cost of domestic material and the cost of preparation here, making due allowance for the difference between the labor here and abroad and the possibility of manipulation at a less price abroad. I will say to you here that it is almost a science in many branches, and that we can demonstrate the difference between the manufacture abroad from what it is here. It has got to be almost a science. Silk men can make their estimate on an examination, after examining the goods and ascertaining just what the component parts are, and the cost of preparation. I have scarcely seen an invoice of 15,000 francs where we would find any very great variation.

Q. In selecting expert witnesses in cases of reappraisement do you confine yourself to the lists furnished by the appraiser and importer?—
A. Not necessarily.

Q. Well, as a matter of practice?—A. As a matter of practice we do, although the importer is privileged to subpoena witnesses. We subpoena a few of them—not all he might ask for, but a number of them.

Q. What class of men do you take as experts, for instance in cases like this under consideration?—A. I will say to you that the collector sends, to act with me, the very best men in the business.

Q. I do not allude to the merchant appraiser; I am speaking of the witnesses.—A. The same men who act as merchant appraisers act as witnesses. That is particularly so in china and glass ware; not so much so in other lines, where we call in the buyers. They are more familiar with their own branch of the business, and where the business is in departments no merchant would be apt to know as much about the value as his own buyer.

Q. And the people who act as witnesses are generally importers?—
A. Usually importers.

Q. Have you ever known a domestic manufacturer who has acted as merchant appraiser?—A. I do not know of a domestic manufacturer who has been acting, and yet they may have been without our knowing it. I do not know any such appraiser.

Q. Is Mr. Dotter, who acted in this case, an importer?—A. Yes, sir; I do not know *certainly* that that is so.

Q. You are willing to state positively, Mr. Brower, that, according to your understanding, no statement was made, of the truth of which you were satisfied, that a considerable number of these goods were regular goods?—A. Qualified only, as I stated before, that the examiner claimed that they were shipping similar goods.

Q. You did not consider that?—A. Yes, because I advanced them 20 per cent.

Q. But the price at which the same goods were entered by Haviland & Co. was 50 per cent. higher?—A. No, sir; I think 25 per cent. would cover that, and I advanced them 20 per cent. If he were selling them 40 per cent. higher, and we advanced them 20 per cent., it would make a difference of 20 per cent.

Q. Then you compromised the matter, and how did you get at that compromise?—A. After conversation with the assistant appraiser I felt, on that class of goods, it would stand that difference, and be fair to the Government, and just to the importers as well.

A. As you understood it, the appraiser was satisfied with your appraisement?—A. I am only saying that the appraiser wanted me to see Mr. Stevens, and if something of that kind was done it would be right. No man agreed upon what ought to be done.

Q. Was anything stated to you about the magnitude of this purchase?—A. Yes; it is all in the testimony; and the list is there, so that no other goods can be shipped except those goods.

Q. Straus & Sons are large importers, are they not?—A. Yes, sir.

Q. Their goods have been often before you for reappraisement?—A. I have had one or two, or two or three reappraisements of their goods, and on questions of charges I have had more. There they may have had more on reappraisement. After a careful examination I endeavored to get at what was the minimum price on charges. Some wanted to charge 50 per cent. higher than others. After a large meeting, in which nearly all the importers joined in an effort to find the lowest price at which these goods can be placed in the case and packed, most of the importers were agreed and gave me the very lowest figures.

Q. You are speaking about china and glass ware?—A. Yes, sir; and the schedule was fixed for that kind of merchandise. When that was ascertained their goods were passed, and if any one came up on a question of charges it was only reduced to that amount, corresponding to those minimum figures passed as such.

Q. The appraiser added the charges to the value and you deducted them?—A. When I ascertained what the actual value was my course was clear.

Q. You did that as a matter of form—you had no examination?—A. We had an examination always of the goods.

Q. But having identified the goods, you had no further examination?—A. Of course we knew just what the charge should be. I think I have prevented large sums of money from being obtained from the Government because these prices were fixed by competent parties.

Q. Were these prices fixed at your request or suggestion?—A. I suggested to them that I believed under the law certain charges were non-dutiable, but that these charges must be proper legal charges and many of these invoices were beyond the proper price, and that they ought to be able to ascertain just what it cost. Also I visited Trenton, N. J. I visited the president of the factory there in order to inform myself as to the proper charges in getting down to this minimum price. Some of them appealed in reappraisement; others said, we pay them under protest. I think there were probably over a hundred such cases.

Q. In the particular case that we have now under consideration, the statements made to you about the value of these goods by other reputable importers, as witnesses influenced your decision?—A. Wholly.

Q. And in other cases you would take the judgment of importers as to facts?—A. Now, let me make a distinction there. When I came here I found importers were purchasing goods abroad in the white. We can demonstrate almost to a fraction the price of the white. That is only a question of a matter of discounts. They would then buy the white abroad, having an agent there. He would take them to the houses around in the neighborhood and get them decorated cheaply. He would then ship them to this country, and could bring them at a less price than you could, as an importer, go there and buy the same goods of a manufacturer. I called these gentlemen together and told them that they were manufacturing part of these goods and they could afford to bring their goods in at 10, 15, or 20 per cent. less than others could. I did not propose to drive out the importer, doing business, and advanced those goods. Those invoices were advanced 10 or 15 per cent. When such a man came in to testify to the value I should have to be governed somewhat by the circumstances, as between an open purchaser and where he was a part manufacturer. Now, taking our material, I

great many cases, and I rely a good deal upon the opinion of a good merchant appraiser.

find the same thing at Trenton was being done. The business of decorating is new in this country, and yet there are a great number of people engaged at Trenton, N. J., where a manufacturer purchases in the white and has it decorated.

Q. I notice, Mr. Brower, that in the reappraisement case of Mr. Lehman, which has been before Congress, and in a number of these cases now before us, that a small number of gentlemen appear as witnesses or merchant appraisers—Mr. Grube, Mr. Arenfeldt, and Mr. J. M. Young.—A. I think he was not in this case.

Q. Are these the gentlemen you have to call on oftener than any others for assistance to your judgment?—A. Yes; they are the largest dealers in goods here in the city.

Q. And they are, according to your judgment, the most reliable?—A. I think they are in the crockery trade. They seem to be men of good, hard common sense, honorable, upright men, so far as I have met them in my official relations.

Q. What was your profession before you became general appraiser?—A. I have been a practicing lawyer, in this city and at the bar of Brooklyn, for over twenty years last past.

Q. You had had no experience in the custom-house?—A. No, sir.

Q. Does the work here take a considerable portion of your time?—A. It does, sir. It has placed me under the necessity of hiring men to do my business, and takes a power of my time. A peculiar condition of affairs has existed which never existed before in the history of the custom-house. I have heard more cases than have ever been heard before in the same length of time by any two other general appraisers, I guess, and it is impossible for me to do anything here but hear the reappraisements. For instance, it took me until 1 o'clock this morning to get through my work. I was writing my report; that I do nights. It is impossible to do it here with the calls upon my time and engagements.

Q. Is it your custom always to hear the assistant appraiser or examiner?—A. I rarely ever hear a case without first calling upon the examiner and assistant appraiser. My first view is that the appraiser is, *prima facie*, right.

Q. Do you know in what percentage of cases you have sustained advances made upon invoices?—A. No, sir; but I should say two-thirds of them. There is a difference though. We advance sometimes not all, but in part, and we cannot tell; it depends upon the peculiar case. Many cases are sent up on reappraisement in order to have a market value fixed and established.

Q. Do you feel bound to follow the decisions made in one re-appraisement case in another?—A. If I find I am wrong I have just as much courage to take a back step as to go ahead sometimes. When I find I have made an error I try to correct it.

Q. Do you know anything about the reappraisement cases that are held at other ports?—A. No, sir.

Q. There is no record kept here?—A. No, sir. I suppose we hear more reappraisements in one month than are heard in all the other ports in a year.

Q. What is your impression about the method of employing merchant appraisers? Do you think the present system is a good one?—A. I have not had the length of time that some of the other appraisers have had in order to give an expression of my opinion, but I have heard a

Q. That would necessarily be so. It would be impossible for a general appraiser to have expert knowledge in all kinds of business and all kinds of values.—A. Well, sitting in quasi judicial capacity we soon determine the matter, but sometimes after hearing all the witnesses the knowledge of the merchant appraiser on matters that come within his own knowledge often determines me. I do not know how I could get through all of these cases if I did not have a merchant appraiser.

Q. Do you take into consideration home values at all?—A. Well, legally, no; but sometimes they do take them into consideration. We have only to do with the foreign market value, but sometimes we take the domestic values into consideration.

Q. Do you have in your office a file of foreign prices or trade circulars?—A. When we need them we get them.

Q. Where do you have to go for them?—A. To the examiners here in the building; who have them; and if we are not satisfied with these, we send abroad and have the interrogatories framed by the merchant appraiser as to the answers he would like to have made.

Mr. BIELING, recalled:

Q. You stated when you were here this morning that about half of this invoice was regular goods, such as are being imported by Haviland & Co., and consigned to their agents and other people?—A. Yes, sir.

Q. Now, of that half of the goods, was any part out of style or out of fashion?—A. There were three patterns of dinner which Haviland & Co. claimed they are selling out and not going to make any more of, the cable, the osier, and another which I do not remember.

Q. What proportion of the regular goods in this invoice would those three patterns include?—A. I can only guess at it.

Q. What would your judgment be, that it is a large portion or not a very large portion?—A. Quite a large portion.

Q. And those are being imported?—A. Yes, and the invoice which I showed him had those very goods in it.

Q. Which you showed in reappraisement?—A. Yes, sir. They simply stated that they were going to close out these three patterns and not make any more. They sent out a postal card to that effect.

Q. You made a statement of these facts to the general appraiser?—A. Yes, sir; it was made to him.

Q. Are 7 and 8 inch plates regular sizes?—A. Yes, sir.

Q. And 6-inch?—A. I think so. Mr. Haviland has on his list just now, in making up the dinner-sets, $7\frac{1}{2}$, $8\frac{1}{2}$, and $6\frac{1}{2}$, but it makes no difference. The others are regular.

Q. Were you consulted by the general appraiser as to the decision in this case?—A. No, sir; I have heard nothing about it since the decision. In fact, I heard nothing more about it until I was sent for this morning.

Q. I desire to call your attention to several invoices of decorated china, &c. [exhibiting them], which went to reappraisement in September, October, and November, 1885, in which the invoice prices were uniformly sustained by the general appraiser. Do you know upon what evidence the general appraiser refused to sustain the advances?

Mr. McMULLEN. The goods were never exhibited. He did not examine the merchandise, and appeared to have the *embalage* in mind when considering the addition made to the valuation.

Q. Do you mean to say they did not examine the goods at all?

Mr. BIELING. No, sir; they did not examine them.

Q. You did not make the addition as for *embalage*, but for market value, and they threw it off on the ground that it was added for *embalage*?—A. Yes. Without going into the question whether the charge was right, they simply struck it off.

Mr. McMULLEN. If those packages had been opened they might not have come at that in that way, but he might have gone in and added some percentage for the goods. How is a merchant appraiser and general appraiser going to pass upon the market value of goods they never see? The law contemplates that the collector can and does, but not a merchant appraiser and a general appraiser.

Q. Your understanding of the law is, that if there is an ascertainable market value that must be followed, and not a single purchase that any man may make at one price or another?—A. That's right.

Mr. STEVENS recalled.

Q. As I understood Mr. Brower, he claims that you acquiesced in his appraisement of these goods?—A. After repeating to him what I had told him before as to the appraiser's opinion of the value of the goods, I left it with him.

Mr. McMULLEN. We agreed to that part of the invoice or job lots, under the general information that the sale was made to clear out all job lots, but the regular goods were to be advanced.

Mr. STEVENS. After I had had the interview he sent for me in the office, and we had substantially the same interview we had in this office. He said, "I am going to get the merchant appraiser to consent to raise 20 per cent." I made no reply. He says, "I want to fix this contract so that you will understand it and there will be no trouble in the future." I made no reply. I listened to all he had to say, for I had told him over and over again that these legitimate goods ought to be raised a hundred per cent., but I did not want to make a fight in the matter. I came down here immediately and told the appraiser, and Mr. Hinds was present, that I believed they had raised legitimate goods about 20 per cent. The appraiser said we could not be bound by any action of that kind, or words to that effect. That is the substance of it. In the conversation I had told him all this information that I gave to you, that the legitimate goods should be made one hundred cents on the dollar.

Q. You believed that you had clearly explained to the general appraiser that a portion of these goods were regular goods, on which there was an ascertainable market value, and that they ought to be made dutiable at that price?—A. He understands it just as well as you do.

Q. Was there any claim made to you that these regular goods were not merchantable, that they were of styles that had gone out of use, that they would perhaps discontinue their manufacture, and that therefore they were entitled to a reduction from the market value?—A. There was in part; but Mr. Sigel, the representative of Straus & Co., and Mr. Love, the representative of Haviland & Co., both acknowledged that they put in these goods in order to average up and make a good sale in order to induce Straus & Co. to buy the goods, and make a sale. There is no man in the country who could buy such a stock of goods but Straus & Co., and he would not unless these goods were put in to average it up. That they said in so many words. But they cannot see that we should not put these goods in as a whole because they bought them as a whole, and they refuse to acknowledge that we do a wrong by let-

ting the goods come in at a hundred cents on the dollar to others and fifty cents to them. If we open the doors to this, how many other doors will be opened?

Q. You would not know where job-lots begin or where they would end?—A. No.

Q. You had every reason to believe that the general appraiser understood your explanation and statement as to the regular quality of the goods, and that the regular goods ought to be entered at the regular price and pay, at that rate, while the job-lot might be entered at the invoice price?—A. He understood it. He not only understood it in mind, but he uttered it.

42, 44, 46 WARREN STREET,
NEW YORK, February 24, 1886.

DEAR SIR: If not already summoned, we would respectfully ask you to summon the following witnesses to testify on our reappraisement S. S. "Chat. Lafitte," namely, A. A. Love, 45 Barclay street; O. A. Gager, 29 Barclay street; Chs. T. Dotter, 30 Barclay street; A. Klingenberg, 35 Park Place.

Respectfully,

L. STRAUS & SONS,
H. STIEGEL.

G. V. BROWER,
U. S. General Appraiser.

[10543. "Chateau Lafitte." In the matter of the reappraisement of white china, imported by L. Straus & Sons, before Hon. George V. Brower, U. S. general appraiser. Mr. Dotter, merchant appraiser.]

NEW YORK, February 25, 1886.

A. A. LOVE sworn.

By Mr. BROWER:

Question. What is your business?—Answer. Manager for Haviland & Co., in New York.

Q. How long have you been manager for Haviland & Co.?—A. It is very difficult to define when I became manager exactly. I have been with Haviland & Co. for 18 years; probably for 10 years I have assumed the sole management.

Q. Did you negotiate with Messrs. Straus & Sons for the sale of these goods?—A. I assisted one of the firm who was here at the time.

Q. Will you please give us the price at which those goods were sold?—A. One of the firm, when here last fall, brought with him a memorandum of overstock in the factory, principally of goods that were then rapidly becoming out of fashion and odd sizes. He brought that memorandum with a view of our trying to dispose of those, to make room for other and newer goods. We first sent a postal card like this (producing card) to our customers.

(Postal card offered in evidence and marked Ex. A.)

At the same time Mr. Haviland visited some of the larger dealers, and he thought it best to take an order for a direct shipment—large enough for a direct shipment. He offered them, in addition to the full discounts, an additional 10 per cent., allowing them to make a selection from this stock of goods to suit their stock.

Q. What was their discount?—A. Haviland & Co's regular discount was 20, 5, and 5.

Q. And you offered a discount?—A. We offered to the largest dealers, who could give an order for a direct shipment, an additional discount of 10 per cent.

Q. Making 45?—A. It is not exactly 45. Some of these customers bought pretty largely; some refused to buy at all.

Q. They purchased at that price?—A. Some purchased at that price.

Q. Who?—A. Jones & McDuffy, Strahan, of Boston; Braham, French & Co., of Boston. They were allowed to select to suit themselves—to take what they wanted and to leave what they wanted. The Missouri Glass Company of Saint Louis, Wangen & Co., of San Francisco, and Hoffner, of New Orleans.

Q. They accepted those terms and purchased?—A. Quite a number did. Some refused point blank and would have nothing to do with them at any price. One house that refused to have anything to do with them was W. H. Glenny, Sons & Co., of Buffalo, New York. They refused to have anything to do with them at that price.

After we had disposed—after we had made those sales, we deducted from the original stock list what we had sold and we submitted to Mr. Straus the balance. Mr. Straus made an offer (asked us to put franc prices to the goods)—made an offer to clear the whole lot out—a sweeping offer at 50 per cent., which Haviland & Co. very gladly accepted.

Q. You have had shipments of these goods since the invoice to Mr. Straus at the regular list price?—A. Yes.

Q. But in regard to these goods, they were ordered in response to those postal cards?—A. Yes, sir.

Q. What is the difference between the prices at which you sold to those parties in California, Boston, and other places, and the price Mr. Straus offered?—A. You have got the figures—the difference between 20, 5 and 5 and 10 and 50, 20, 5 and 5.

Q. Were those goods ever shipped to Boston?—A. Shipped to all those points.

Q. Have any of them been shipped to New York?—A. Nobody wanted them.

Q. Did you make offers in New York?—A. Yes, and nobody wanted them. I would have preferred to sell them to Mr. Dotter rather than to Mr. Straus.

By Mr. DOTTER:

Q. It is very generally understood that within the last three or four years there has been a very large falling off in the sale of that china.—A. Yes.

Q. All these oval shapes are not wanted any more?—A. No, sir.

Q. You cannot sell them at any price?—A. No.

Q. The people round about the country where these goods come from, who have a shape like that oval shape, cannot get rid of it, and are willing to sell at a sacrifice?—A. Certainly; the cable shape, etc., is a rope handle; it has been a popular shape.

Q. Has not the cost of manufacture of poor white china in Bohemia and Germany largely affected it?—A. Most certainly.

Q. Has not it been the means of closing up a large number of factories?—A. That I cannot tell you.

By Mr. BROWER:

Q. Did Mr. Straus take the balance of these goods?—A. He took the whole thing.

Q. When your offer was made to Mr. Straus had the goods been depreciated any by the culling out of the other houses, in your judgment?—A. Decidedly; they were not so well assorted as they were at first.

Q. To what extent were they depreciated?—A. To answer that question correctly it would require a mathematical calculation. Some thirteen or fourteen years ago we made a full line of what we called silver dishes—everything flat—and ran them for several years, but we don't sell now what is called a cord dish.

By Mr. DOTTER:

Q. They are absolutely good for nothing?—A. They are good for nothing. We made this offer to parties to select what they wanted, and what was left Mr. Straus took them all.

By Mr. BROWER:

Q. Do you think the difference was fairly met by the discount given to Mr. Straus?—A. We were satisfied or we would not have done it.

ALEXANDER KLINGENBERG sworn.

By Mr. BROWER:

Question. Do you know these goods of Haviland's?—Answer. Yes.

Q. Do you know Haviland's list price?—A. I have seen it.

Q. What, in your judgment, would be the fair market value from Haviland's list price (if you are familiar enough with it to answer me) for those goods, as they were—a man taking the whole stock?—A. It would depend upon whether they were old or new goods. If I had to buy a large lot I would make a very low offer for the goods. I would not have them unless I could get them at 33 per cent. below the list prices.

By Mr. DOTTER:

Q. Would you buy a lot of band goods?—A. No, sir; I would not give any more for the band than for the white.

Q. Would you buy a corded plate?—A. No, sir, unless at a very low price.

By Mr. BROWER:

Q. Has it as high a market value as the plain?—A. No, sir; you cannot sell it, because it mixes stocks up. I would not have them in the house.

Q. You have looked over these goods?—A. Yes.

Q. Do you find them an old class of goods?—A. Yes; some of them I would not have at any price.

Q. Would you call them at least 33 per cent. below the list price?—A. On a large lot, certainly.

Q. Would you think that would be a fair market value?—A. I think that would be about fair.

CHARLES VOGT sworn.

By Mr. BROWER :

Question. You are an importer of china?—Answer. Yes, sir.

Q. How long have you been engaged in that business?—A. Since boyhood—not as importer, but as clerk.

Q. You are an importer now?—A. Yes.

Q. Do you import similar goods to these under reappraisement?—A. Yes, sir.

Q. You import from Limoges?—A. Yes, sir.

Q. You have examined these goods?—A. I took a look at them.

Q. Are they modern or otherwise?—A. Well, I should say a good many of them are not modern, what I have seen of them.

Q. You know the list price of Haviland's goods?—A. Yes, sir.

Q. What, in your judgment, to take the whole stock of those goods, would be the fair market value and what rate of discount from the manufacturer?—A. That will depend, in the first place, upon how badly a party wants to buy the goods, and in the second place how badly a party wants to sell them. I must say that I came across a good many undesirable goods.

Q. Characterized on the invoice as raised?—A. Yes. I came across some goods which I have got myself, and I would like to get rid of.

By Mr. DOTTER :

Q. Messrs. Haviland & Co's. discount is 20, 5 and 5?—A. Yes.

Q. That is their regular discount?—A. Yes.

Q. They issued that postal card and they offered, in addition to this, a discount of 10 per cent., allowing people to take whatever they wanted. I want to know whether you would have been willing to have bought those goods for your stock at a discount of 50 per cent.?—A. I would not.

Q. If you had had any party come to you and make you an offer of an indiscriminate lot of goods like those—this, that, and the other—would you consider 50 per cent. discount a fair discount?—A. You take it for granted that I was getting 20, 5 and 5.

Q. Yes.—A. That would depend upon the lot. I cannot answer that. I might be willing to take them at 50, perhaps not.

Q. You don't buy any corded plates at all now?—A. No, sir.

Q. At any price?—A. No.

P. H. LEONARD sworn.

By Mr. BROWER :

Question. If the manufacturer had offered to his other customers and they had accepted all that they wanted out of that lot of goods, and he wanted to clean out the entire balance, what, in your judgment, would be a fair price?—Answer. I have looked through this invoice and I find this invoice is composed of entirely staple goods—regular goods, plates and dishes, teas, coffees, and dinner services—regular goods from the beginning to the end of this invoice. There is nothing that I can recognize in this invoice coming under the head of odds and ends. I have never seen, in my life, a more complete, regular assortment of goods than is contained in this invoice. Now, sir, if the statement made by the merchant appraiser is correct, that those goods were offered to the final purchaser with 50 per cent. discount by the manufacturer, I think that the purchaser has had an enormous profit, because I believe that those goods should be entered at 5 and 2 per cent. discount, that being the standard, in my opinion, market value in Limoges. Therefore I repeat that if he has got an advantage of 50 per cent. directly from the manufacturer, he had ought to pay the full duties upon the market value.

Q. It is not a question of what duties he should pay, it is a question of market value. The manufacturer says that he had sold these goods at 20, 5 and 5, and then sold the balance with an additional 10 per cent. discount.—A. I would put aside any statement of that kind upon the score that, in my opinion, the importer is not entitled to take a discount greater than 5 and 2 per cent. And I understand that upon the testimony of the first manufacturers in Limoges, before whom I went over all these goods, in connection with the market value of these goods in the city of Limoges at that time.

By Mr. DOTTER :

Q. Do you consider corded goods a staple?—A. I do.

Q. Do you import them?—A. No.

Q. Why don't you?—A. My customers don't demand them.

Q. Why do other people?—A. I have never imported, in thirty years, corded plates.

Q. Are you not aware that corded plates are not largely in demand?—A. Simply my trade don't demand them.

Q. Then you are in a position not to know anything about them—whether they are in use or not?—A. No; I think the market value of corded plates in Limoges is the same as plain plates.

Q. You admit, then, that you are not in a position to know whether corded plates are in use in this country?—A. I admit nothing. I estimate corded plates, corded shapes, precisely the same as plain.

By Mr. BROWER:

Q. Are the oval dishes going out of style?—A. They are largely in the market now.

Q. I ask you the question if they are going out of style.—A. Possibly they may be going out of style. I am importing oval dishes to-day. I am importing hollow ware and square hollow ware—selling both, importing both.

Q. Do you know what is known as the cable shape?—A. I do.

Q. Is that going out of style?—A. Possibly.

Q. The manufacturers are not making any more, are they?—A. That I couldn't tell. I have not imported that shape.

By Mr. DOTTER:

Q. Is it not a fact that all plates of oval shapes have seen their best days?—A. Possibly they may have.

Q. Would not you be willing to admit that that is near the truth?—A. Possibly it may be.

Q. Would not you be willing to admit that all these old shapes have gone out of the market?—A. I know they can be purchased. The market price for these goods in Limoges to-day is the same as it was.

By Mr. BROWER:

Q. If the manufacturer of those goods in Limoges offers them to different persons at different prices, would you say, then, that they were at the same price?—A. If all the manufacturers of Limoges were to reduce their prices of these goods, I would think that the reduced price was the market value.

By Mr. DOTTER:

Q. Eight-inch plates and 7-inch plates don't have a very ready sale?—A. I don't buy them at all.

Q. When I tell you that that invoice is composed largely of 7 and 8 inch plates—
A. Seven-inch is in demand, 8 is not: but I don't buy them. I buy only in 7's.

Q. Have you never bought a cheap lot of goods?—A. Yes; from time to time.

Q. Have you not, then, at different times when you have bought a cheap lot, had some good things among them?—A. Yes.

Q. When you bought a cheap lot of that kind, and the men offered it to you at a certain value, fair and square, wouldn't you consider that market value?—A. Yes. If I purchased that invoice at 50 per cent. discount, I should be very apt indeed to pay the Government the full duties upon those goods: namely, upon 5 and 2 discount, which I claim is the market value of this character of goods in Limoges.

Q. You are aware that white goods are made very cheap in Germany?—A. I am aware of that.

Q. Would it not be quite in order for the French people to come down in their prices?—A. It is very likely that they will come down eventually, but they have not come down yet.

By Mr. BROWER:

Q. Have you anything else to say in relation to the market value of these goods?—
A. I say that the market value of these goods is as I have expressed it. The discount which I have offered here is 5 and 2 per cent. By the way, I would like to be sworn on that statement. What I add is this: that if such an invoice is allowed to pass, all the barriers that protect the United States Government and protect honest dealing with the Government will be taken down, and men who have been doing business in this market for 25 or 30 years will be driven out of the business.

FREDERICK GRUBE sworn.

By Mr. BROWER:

Question. Your business is importer?—Answer. Importer of china and glass ware.

Q. Are you familiar with the goods called the Haviland goods?—A. I have seen them; yes, sir.

Q. Have you seen these goods under reappraisement?—A. Only a few pieces of them.

Q. The sample cases there?—A. Yes, sir; only a very few pieces.

Q. Can you tell by looking at the invoice what the goods would be?—A. I think I get a general idea from the invoice of the nature of the goods.

Q. The manufacturer of these goods sent a postal card to all his customers that he wanted to stop making certain shapes, and notified all the trade, telling them all that if they wanted to fill up their assortments to let him know immediately, because he was not manufacturing any more. After those orders had been filled up he then offered to firms in California, Boston, and Buffalo, who would buy large quantities of them, a discount of 10 per cent. above his regular discount for this stock at that time, they to take all they wanted of this stock; he then went to Mr. Straus and asked Mr. Straus "What will you take the entire balance for? We are not going to make these any more." He said to Mr. Straus, "If you will take the entire lot—what will you give me for these goods, less than the discount on my list price?" Mr. Straus said to that, "I will take the entire balance of these goods at a discount of 50 per cent." Now, in your judgment as a merchant as to goods of this character and class, was that a fair discount under the circumstances of the trade?—A. I have noticed in this invoice a great many articles that we would not buy for any price. For instance: 7 and 6 inch plates, corded dishes or corded plates, and a great many articles which we could not use at all. I would not buy them at any price.

Q. Was that a fair market value for these goods under the circumstances?—A. I don't think I would have bought the goods at fifty per cent. off. That is my true opinion. For instance, oval dishes are entirely played out; corded plates and dishes cannot be sold any more; at least that is my experience. And there is a number of articles in this invoice—if I could see the proportion of dinner ware—for instance, the soup tureens—the number of soup tureens and covered dishes, if I could see that—if they are a pretty fair proportion—but if Mr. Straus has bought 500 soup plates and 100 covered dishes, why then it would be different.

By Mr. DOTTER:

Q. Don't you know for a certainty that you would not have bought that lot of goods at 50 per cent. discount?—A. As far as I can see there is a large number of articles that we could not make use of at all.

By Mr. BROWER:

Q. Take it on the whole, you deem that to be a fair market value at the time and place of exportation?—A. Yes.

FREDERICK HAVILAND sworn.

By Mr. BROWER:

Question. Are you any relation to the Havilands in question?—Answer. Yes; but I have been with Mr. Gager a great many years.

Q. You are not employed by Haviland & Co.?—A. No, sir; Haviland's has always been a house in competition with us.

Q. You have no business relations with them now?—A. No, sir.

Q. Never have had?—A. No, sir.

Q. What is your firm's name?—A. O. A. Gager.

Q. Are they importers of china?—A. Yes, sir.

Q. How long have they been engaged in that?—A. Under the present style of firm about four years; before that it was Charles, Field, Haviland & Co. for about 13 years, or 14 perhaps.

Q. What is your relation to the firm?—A. Well, I have had charge of Mr. Charles's affairs when he has been absent from the city, frequently in Europe, and have had a power of attorney from him to transact business.

Q. You have been general manager of the business?—A. I have been for a good many years; lately there has been one or two others associated with me with the same confidence.

Q. You are general manager and superintendent of the business?—A. Yes, sir.

Q. Familiar with the general market price of china and crockery in Limoges?—A. Yes, sir; and also familiar—I am familiar with the price at which we buy goods and also familiar with the price at which other manufacturers sell them.

Q. Are you familiar with the prices of Haviland & Co. at Limoges?—A. Yes, sir.

Q. A member of the firm of Haviland & Co. at Limoges came here last summer and offered to sell to all the trade certain articles which they had in stock of what is called the cable, osier, and other shapes—they were not going to manufacture any more of these shapes and were going to close them all out?—A. I was aware of that, because customers had reported to us that such was the case.

Q. That had been reported to you?—A. Yes, sir.

Q. After that was done they then sold to Buffalo, Boston, California, and elsewhere large amounts of the same goods at a discount of 10 per cent. from their list price, in order to dispose of these goods?—A. Yes, sir.

Q. Were you aware that they had done so?—A. Yes, sir; I heard that from the trade.

Q. The balance of these goods that was then left, after all their selections had been made, was offered to Messrs. Straus & Sons, of this city, with a request to make them an offer for the whole lot. They offered to Messrs. Straus & Sons all that might be on hand, and the offer was made at 50 per cent. less than the list price. The cable and osier and the oval shapes, are they or are they not now a salable commodity?—A. They are out of date. They are goods that are considered undesirable, and I should think that any importer in our line of goods would hesitate to import those goods at the present time, because the demand is for something else.

Q. The style has changed?—A. The style has changed. I find there are some goods here that I would consider desirable, but a good many that I should consider undesirable.

Q. Looking at that invoice and the goods therein described, would you know what the goods are from the description?—A. Yes, sir.

Q. Now, what, in your judgment, under all the circumstances, would be a fair market value at Limoges for the balance of these goods, taking them altogether, beyond the list price?—A. There are some goods here that I would not want at any price.

Q. Taking the whole lot and making a clean sweep of all the goods.—A. I don't think I should want to take a large quantity of goods, which I consider in this invoice as old shapes and undesirable, even at an extra discount of 10 per cent. Although we offer to small buyers, there are things here that if we had them in our store I don't think we could sell. These Saxony teas can be sold at a regular price at a profit; but the oval shapes are unsaleable, and such things as jugs and salads as I notice here, and a number of other things, we have absolutely no demand for. I would not be willing to have them at all.

Q. Do you believe that 50 per cent. would be a fair discount off the list price?—A. I think it would be all they were worth.

ISIDOR STRAUS sworn.

By Mr. BROWER:

Q. You are one of the firm of L. Straus & Sons?—A. Yes, sir.

Q. Will you please state when this invoice was made and the circumstances which led to making it?—A. About September 23. Mr. Theodore Haviland, of the firm of Haviland & Co., came to our store and showed us a list of china (which I have here) and asked us whether we would buy that lot of goods. We bought it at 50 per cent. off from the list price. In order to have no misunderstanding we made him sit down and write us the offer. He wrote us the offer in our store and we sat down and wrote him an answer, and here is our letter.

(The letters are read and marked, respectively, Exhibits C and D, and copies of the same are annexed hereto.)

Q. How came they to offer you these goods below their price list?—A. They had accumulated a lot of goods and they wanted to close out two or three old shapes which they were not going to make any more. If I had known what I know now I would not have bought them, because they had offered the goods throughout the country, had sold a great many of them, and we got what they had left. That he didn't tell us. We thought that there was enough of those goods to scatter through the country that dealers would make an offer for, because Haviland & Co. were closing them out and were not going to make them any more. We have since found, however, that they had stuffed these people full, and to this day we have not been able to take an order on the goods, and we have got to take these goods within 12 months. And I make right here an offer to any man, who will take the goods off our hands, to sell at 25 per cent. discount from what we give to Haviland & Co. We are getting goods from Haviland every week at their regular prices; so we are only ordering these goods as we think we can use them. When it comes to the last, we have got to take them whether we can use them or not. We have ordered, perhaps, during the time we are taking these goods 200,000 francs' worth more at their regular prices, because the bulk of the goods which we use in our regular trade are not in here; they are odd shapes, odd sizes.

By Mr. DOTTER:

Q. There is a finality about this transaction?—A. Yes.

Q. Something that has no bearing on any of your orders to Haviland & Co.?—A. No bearing whatever. We are giving Haviland & Co. orders every week for our regular goods at their regular prices—white goods and decorated goods. We were

speaking yesterday of offering them an order of 100,000 francs if they will give us one-half of a cent on what we are now paying them, laid down in New York.

Q. You bought these goods with the understanding that it was a job lot—cleaning out?—A. Yes, sir. At the same time that we bought these goods we bought 50,000 francs' worth of the regular goods at regular prices.

Q. You don't order any corded plates?—A. I would not buy a corded plate of them if they gave me 50 per cent. off their list price.

Q. You don't buy very much in 7 or 8 inch plates?—A. Oh, no. There is a lot of goods included in that lot that it will pay us better to make them a present of than to pay freight and duty on.

By Mr. BROWER:

Q. Do I understand that this list (Exhibit B) contains a statement of the entire lot of goods that were purchased at this rate?—A. Yes, sir. We are going to take a year to get them. We will take them as slowly as we are allowed to.

Q. These are never shipped or mixed with your other goods?—A. Never. All of our goods coming to us regularly from Haviland come to us at so much a franc, duty paid.

By Mr. DOTTER:

Q. You don't buy much in band goods?—A. No, very little; almost none. We get a great many things in that lot that we never would buy.

Q. Have you any idea what is the cause of Haviland's offering these goods to you?—A. I can only give you my idea. My idea is, in the first place, that Carlsbad has caused such a run in china that he cannot possibly sell any of his old shapes; another reason is that he has been manufacturing and continued manufacturing at full force before he discovered what competition he had in Carlsbad, and accumulated a lot of goods which was dead stock. I don't believe there is a house in the United States who will take those goods off our hands at a 10 per cent. concession from the price we paid for them.

Q. Don't you think that certain styles of white china have very much depreciated during the last three or four years?—A. Very much.

Q. Cheapness has not had anything to do with it?—A. No, because cheap decorated has come into vogue and they have displaced white china.

A. A. LOVE recalled.

By Mr. BROWER:

Q. There has been and is coming in a great many of the articles enumerated in the invoice of Messrs. Straus & Sons direct to you, at the regular trade discount. I think you said that you are not shipping any of the goods in Straus's invoice to any of your customers except it may be a few plain dishes and some orders that were taken just before the sale to Straus—such as cable, covered dishes, &c.?—A. This order of Mr. Straus (Exhibit D) is composed of goods we are not making now, and those that are being shipped of those goods are some that have been previously ordered or which were made previously to that order.

Q. Are any of these goods named in this invoice to Messrs. Straus to be shipped hereafter?—A. No.

Q. You mentioned as an exception some plain plates?—A. Plain dishes is the only thing I can mention. It appears to me now that at the end of this year there will not be a single plain dish sold. The reason why we sold to Mr. Straus so cheap was that the other people had made their own selection, of course selecting the very best and leaving all the worst in the lot to be sold to Straus. Straus had to take everything.

EXHIBIT A.

NEW YORK, October, 1885.

In order to make room at Limoges for new shapes it has been decided to cease manufacturing the *cable*, *anchor*, and *osier* dinner-ware.

Dealers needing pieces to match the above *should order them immediately*.

HAVILAND & CO.

[Per S. S. Chateau Lafitte, L. Straus & Sons. Place of exportation, Limoges, January 2, 1886. G. V. Brower, general appraiser, February 25, 1886. Charles T. Dotter, merchant appraiser. Reappraised March 12, 1886. D. P. January 21, 1866, from Haviland & Co., No. 10543.]

S. R. 3—-32

EXHIBIT B—Continued.

Mark and number.	Description of merchandise.	Invoiced per dozen and each less 50 per cent.	Appraised per dozen each less 20 per cent., 5 per cent. and 5 per cent.	Reappraised per dozen and each net.
	<i>Seventy-six casks white and decorated china—Continued.</i>		<i>Francs.</i>	
Part of S	5630 1 cask white china, inférieure	496 50		248 25
	5640 do	59 00		29 50
	5641 115 plats ov. unies, 11, inférieure	1 50		82½
L 438	5644 150 plats ov. unies, 13, inférieure	2 30		1 26½
	5644 1 cask white china, inférieure	409 50		204 75
	5645 do	409 50		204 75
S	5646 do	315 00		157 50
S	5647 do	315 00	Same, less 15 per cent	157 50
	5648 do	323 00	for inférieure, 20, 5 and 5 per cent.	161 50
L 508 F	5649 do	420 00		210 00
	5650 do	344 50		172 25
S	5678 do	635 00		317 50
	5679 10 dozen assiettes creuses unies, 7½, inférieure	6 20		3 72
	20 dozen assiettes creuses unies, 5, inférieure	3 70		2 22
	10 plats ovales unis, 7, inférieure	70		38½
	10 plats ovales unis, 8, inférieure	90		49½
	15 plats ovales unis, 13, inférieure	2 30		1 26½
	18 dozen assiettes ptes. unis, 7, inférieure	5 80		3 48
Part of	5680 Balance of cask 5679, inférieure	451 50		225 75
	20 plats ov. creuses, 5, inférieure	70		30½
	20 plats ov. creuses, 6, inférieure	1 00		55
	13 plats ov. creuses, 7, inférieure	1 30		71½
	4 plats ov. creuses, 10, inférieure	2 50		1 37½
	Part of balance of 5680, inférieure	305 90		152 95
	5681 1 cask of white china, inférieure	457 60		228 80
Part of	5682 do	450 00		225 00
Part of	5684 do	353 50		176 75
Part of	5685 do	112 00		56 00
Part of	5695 32 dozen assiettes ptes. unis, 7, inférieure	5 80		3 48
	Francs	6, 912 40	6, 912 40	3, 530 26
	Less 15 per cent	1, 036 86	1, 036 86	529 54
	Francs	5, 875 54	5, 875 54	3, 000 72
	Francs	23, 912 64	23, 912 64	12, 333 05
	Less 20 per cent., less 50 per cent.	11, 956 32	4, 782 53	
	Francs	11, 956 32	19, 130 11	
	Less 5 per cent		956 50	
	Francs	11, 956 32	18, 173 61	
	Less 5 per cent		908 68	
	Francs	11, 956 32	17, 264 93	12, 333 05
	Balance not advanced by appraiser	5, 753 66	5, 753 66	5, 753 66
	Francs	17, 709 98	23, 018 59	18, 086 71

Public store-casks 2795, 2818, 5643, 5691, goods, etc., J. B. B. Advance, 2.1 + per cent. Cost, \$15.

[Office of General Appraiser United States, February 12, 1886, No. 10543. Before G. V. Brower, general appraiser United States, and C. T. Dolte, merchant appraiser, in the matter of reappraisement of white and decorated china exported from Limoges 2d day of January, 1886, per Chateau Lafitte, by Haviland & Co.]

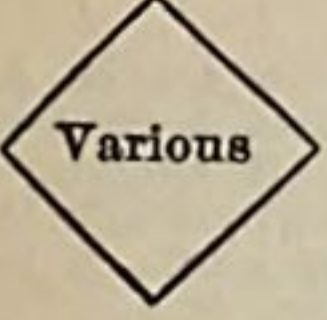
—, being duly sworn, says that he resides in the —, and is engaged in business as —, in city of New York; that he has examined the articles of merchandise exhibited to him, and described by marks and designations following, contained in Schedule A; that he is acquainted with the market value of the articles named in the principal markets of the country whence exported at the time of exportation, which is alleged to be the 2d day of January, 1886; and that the prices hereinafter stated represent the true market value of the said articles on the day and at the place of exportation above mentioned.

A. KLINGENBERG.

Sworn before me this 26th day of February, 1886.

GEO. V. BROWER,
General Appraiser United States.

Schedule A, referred to in the foregoing.

Marks.	Numbers.	Description of goods.	Per dozen.	Remarks.
L  Various	Various.	53 cases white and decorated china:	<i>Francs.</i>	
	5643	262 plats ovales unis, 18 blanc..... 50..	5 50	} 10 and 2 per cent. off for best quality.
		16 blanc..... 5..	3 00	
		12 blanc..... 45..	1 00	
	5691	176 Raviers coq sèvres, 1..... 12..		} 20 to 25 per cent. inf.
		Raviers coq sèvres, 3..... 20..		
		saladiers à côtes sft., pied, 10..... 5..		
		saladiers à côtes sft., pied, 9..... 8..		
		saladiers à côtes sft., haut, 10..... 2..		
		saladiers à côtes sft., haut, 9..... 4..		
		saladiers cristal, 3..... 4..		
		saladiers osier..... 4..		
		saladiers parsien unis, 9..... 4..		
		plats à pudding, unis, 4..... 25..		
		plats à pudding, unis, 6..... 10..		
		plats à pudding, unis, 8..... 8..		
		plats à pudding à dents, 4..... 22..		
		plats à pudding à dents, 5..... 23..		
		brocs quin, $\frac{1}{2}$ 12..		
		compotiers sèvres bas, 8..... 5..		
		sauciers nf. cong. cable..... 20..		
		sauciers rondes cong. cable..... 15..		
		Dozen.		
		coq à glace rubis..... 10..		
	2818	334 assiettes plates, unies, 8..... 12..		
		assiettes plates, unies, 7..... 18..		
		assiettes, creuses, 8..... 10..		
		assiettes, 6 $\frac{1}{2}$ 5..		
		assiettes, 4 $\frac{1}{2}$ 13..	3 25	
		assiettes, 4..... 25..	2 90	
		soucoupes carrées, 4..... 50..		
		Balance similar goods.....		

[Office of General Appraiser United States, February 12, 1886. No. 10543. Before G. V. Brower, general appraiser United States, and C. T. Dotte, merchant appraiser, in the matter of reappraisement of white and decorated china, exported from Limoges 2d day of January, 1886, per Chateau Lafitte, by Haviland & Co.]

———, being duly sworn, says that he resides in the ———, and is engaged in business as ——— in the city of New York; that he has examined the articles of merchandise exhibited to him, and described by marks and designations following, contained in Schedule A; that he is acquainted with the market value of the articles named in the principal markets of the country whence exported at the time of exportation, which is alleged to be the 2d day of January, 1886; and that the prices hereinafter stated represent the true market value of the said articles on the day and at the place of exportation above mentioned.

———.

Sworn before me, this ——— day of ———, 1886.

———, General Appraiser U. S.

Schedule A, referred to in the foregoing.

Marks.	Numbers.	Description of goods.	Per dozen.	Remarks.
			<i>Francs.</i>	
	Various.	53 casks white and decorated china:		
	5643	262 plats ovales, unis, 18 blanc .....50..	5 25	On white goods, discount of 5, 5, 2½ per cent., if choice; 25 per cent., if inferior; 40 per cent., if bad inferior.
		16 blanc .....5..	3 00	
		12 blanc .....45..	1 25	
	5691	176 Rapiers coq sèvres, 1.....12..	42	
		Rapiers coq sèvres, 3.....20..	32	
		saladiers à côtes, sft. pied, 10 .....5..	1 40	
		saladiers à côtes, sft. pied, 9 .....8..	1 10	
		saladiers à côtes, sft. haut, 10 .....2..	2 25	
		saladiers à côtes, 9 .....4..	1 80	
		saladiers, cristal, 3.....4..	4	
		saladiers, osier .....4..	1 80	
		saladier, parsien, unis, 9 .....4..	4	
		plats à pudding, unis, 4 .....25..	85	
		plats à pudding, unis, 6 .....10..	75	
		plats à pudding, unis, 8 .....8..	1 30	
		plats à pudding, à dents, 4 .....22..	35	
		plats à pudding, à dents, 5 .....23..	55	
		brocs quin, ½ .....12..	12	
		compotiers, sèvres, bas, 8 .....5..	95	
		sauciers, nf., cong cable .....20..	2 25	
		sauciers rondes, cable .....15..	1 50	
		doz.		
		coq à glace rubis. ....10..	10	
	2818	334 assiettes plats unis, 8 .....12..	4 75	
		assiettes plats unis, 7 .....18..	4 00	
		assiettes creuses, 8 .....10..	4 75	
		assiettes, 6½ .....5..	3 60	
		assiettes, 4½ .....13..	2 04	
		assiettes, 4 .....25..	1 80	
		soucoupes carrées, 4.....50..	1 50	
		Balance, similar goods.		

[Office of General Appraiser United States, February 12, 1886. No. 10543. Before G. V. Brower, general appraiser United States, and Charles T. Dolte, merchant appraiser, in the matter of reappraisal of white and decorated china, exported from Limoges 2d day of January, 1886, per Chateau Lafitte, by Haviland & Co.]

—, being duly sworn, says that he resides in the —, and is engaged in business as — in the city of New York; that he has examined the articles of merchandise exhibited to him, and described by marks and designations following, contained in Schedule A; that he is acquainted with the market value of the articles named in the principal markets of the country whence exported at the time of exportation, which is alleged to be the 2d day of January, 1886; and that the prices hereinafter stated represent the true market value of the said articles on the day and at the place of exportation above mentioned.

P. H. LEONARD.

Sworn before me this 26th day of February, 1886.

GEO. V. BROWER,
General Appraiser United States.

Schedule A, referred to in the foregoing.

Marks.	Numbers.	Description of goods.	Per dozen.	Remarks.
			<i>Francs.</i>	
	Various.	53 cases white and decorated china:		
	5643	262 plats ovales, unis, 18 blanc 50..	5 75	5 and 2 per cent. discount for choice goods.
		16 blanc 5..	3 25	
		12 blanc 45..	1 20	
	5691	176 rapiers coq sèvres, 1 12..	60	
		rapiers coq sèvres, 3 20..		
		saladiers à côtes, sft. pied, 10 5..		
		saladiers à côtes, sft. pied, 9 8..		
		saladiers à côtes, sft. haut, 10 2..		
		saladiers à côtes, sft. haut, 9 4..		
		saladiers, cristal, 3 4..		
		saladiers, osier 4..		
		saladiers, parsien, unis, 9 4..		
		plats à pudding, unis, 4 25..		
		plats à pudding, unis, 6 10..		
		plats à pudding, unis, 8 8..		
		plats à pudding, à dents, 4 22..		
		plats à pudding, à dents, 5 23..		
		brocs quin, $\frac{1}{2}$ 12..		
		compotiers sèvres, bas, 8 5..		
		sauciers, nf. cong. cable 20..		
		sauciers, rondes cable 15..		
		doz.		
		coq à glace rubis 10..		
	2818	334 assiettes plats unis, 8 12..		
		assiettes plats unis, 7 18..	4 50	
		assiettes creuses, 8 10..		
		assiettes, 6 $\frac{1}{2}$ 5..	3 50	
		assiettes, 4 $\frac{1}{2}$ 13..	2 00	
		assiettes, 4 25..	1 75	
		soncoupes carrées, 4 50..		
		Balance, similar goods.		

EXHIBIT C.

NEW YORK, *September 23, 1886.*

Messrs. L. STRAUS & SONS, *New York:*

DEAR SIRs: Please find inclosed memorandum of goods we have in stock in Limoges, and which we want to dispose of in order to make room for other goods. We will decorate any portion of the goods you may select, and, in order to complete the regular assortment of dinner sets, we will furnish plates 8 $\frac{1}{2}$, 7 $\frac{1}{2}$, and 6 $\frac{1}{2}$, which are not on memorandum. Our prices will be 50 per cent. discount off the prices marked opposite each article.

The inferior or white goods only will be subject to an additional discount of 15 per cent., and are not to be scratched. These terms to be cash in Paris on receipt of invoice and bill of lading by your bankers in Paris.

This entire lot of goods to be shipped from our warehouse in Limoges during the year 1886.

Yours, truly,

HAVILAND & CO.

EXHIBIT D.

SEPT. 23.

Messrs. HAVILAND & Co., *Limoges.*

GENTLEMEN: We are in receipt of your letter reading as follows:

L. Strass & Sons, N. Y.:

“DEAR SIRs: Please find inclosed a memorandum of goods we have in stock in Limoges, and which we want to dispose of in order to make room for other goods.

“We will decorate any portion of the goods you may select, and, in order to complete the regular assortment of dinner sets, we will furnish plates 8 $\frac{1}{2}$, 7 $\frac{1}{2}$, and 6 $\frac{1}{2}$, which are not on memorandum. The prices will be 50 per cent. discount off the prices marked opposite each article.

"The inferior or white goods only will be subject to an additional discount of fifteen per cent., and are not to be scratched. These terms to be cash in Paris on receipt of invoice and bill of lading by your bankers in Paris.

"This entire lot of goods to be shipped from our warehouse in Limoges during the year 1886.

"Yours, truly,

"HAVILAND & CO."

In reply would state that the above proposition is accepted.

Truly, yours.

APPRAISER'S OFFICE, NEW YORK, *March 20, 1886.*

Senator ALDRICH resumed the inquiry.

STATEMENT OF H. HOLTHAUSEN.

H. HOLTHAUSEN, an expert examiner in the third division of the appraiser's office, appeared, and was examined as follows:

Question. How long have you been in the appraiser's office?—Answer. Since the 18th of last May.

Q. Your duties are as expert examiner of silks, I understand?—A. Expert examiner of all textures.

Q. What experience had you before you came into the custom-house?—A. The experience of a whole lifetime. I was in the factory of Schlieber, at Crefeld, which I directed for a number of years. In 1848 I came to New York as their agent, and attended to their business here. I remained as their agent till 1852, when I settled in business and was a partner of the firm of Schuchardt, Flolick & Holthausen.

Q. And you remained there until——?—A. 1856, when I went to Philadelphia and settled there on my own account in the same business of importing silks.

Q. Will you explain your methods of ascertaining the value of various textile fabrics?—A. The first step is, I have a general notion of the value. Then I unravel the sample——

Q. For the purpose of analyzing its materials?—A. Its component parts. Then I investigate the nature of each component part, and then calculate the price, with all expenses.

Q. Do you weigh the component parts?—A. Certainly, I weigh them.

Q. For the purpose of ascertaining the proportion of each?—A. Yes, sir; we have scales which are made just for that. It weighs to the smallest fraction. Then I make a calculation of the expenses for weaving, and the processes they go through until it is finished, adding the warping, winding, weaving, and afterwards finishing, to ascertain the value of the piece.

Q. Do you have any difficulty in analyzing weighted silks?—A. No; generally I know a silk is weighted. I know it by experience, but where there is any doubt about the weight of silk I have the weight of the silk discharged.

Q. Do you have any trouble in doing that, in separating the silk from the material which is used for weighting, the dyes or drugs, or whatever is used?—A. No difficulty. Mr. Mugart makes a business of discharging weighted silk.

Q. You do not make the chemical analysis yourself, then?—A. No, sir, it is a secret. He invented that method and has kept it as a secret.

Q. You are satisfied that his method is correct?—A. Oh, yes. He delivers you the discharged silk; the dye is all taken out. Mr. Kent will tell you that. There is not a particle of dye-stuff left in it.

Q. Some silks are weighted very largely, are they not?—A. All the way from 25 per cent. up to 250 per cent. It can be weighted to 500 per cent., but above 250 per cent. is dangerous. The weight will eat away the silk and, it may be, burn it up by spontaneous combustion.

Q. You think there is no difficulty in getting at the extent accurately?—A. Oh, no, sir; you can get at it accurately.

Q. And you have no difficulty in getting at the component materials, whether silk, wool, cotton, ramie, or flax?—A. No, sir; none at all.

Q. You keep posted upon the value of the raw materials in the various countries of manufacture, I suppose, by trade circulars?—A. Yes; we get them twice a week.

Q. You keep up also with the costs of manufacture?—A. Certainly. The cost of manufacture is mentioned in circulars of the silk market.

Q. Do you examine the invoices of silks?—A. No; I have nothing to do with the invoices.

Q. You proceed on an independent investigation?—A. I get the sample with the inquiry, how much is that worth? and investigate it. I analyze it, calculate it, and tell what it cost.

Q. And you report to the examiner?—A. Yes, sir.

Q. And he takes that into consideration in making his estimate of the value of the goods?—A. Certainly.

Q. Do you take into consideration anything more than the cost of manufacture and materials?—A. No, sir.

Q. You leave any incidental expenses to the examiner?—A. Yes, sir.

Mr. KENT. I think you are wrong about that.

A. Oh, yes; certainly; expenses for manufacturing I take in.

Q. You do not add anything, though, for insurance, or commissions, or depreciation of plant, or anything of that kind? You add just the bare cost of materials and manufacture?—A. Yes; I sometimes add a per cent. for manufacturing expenses—5 per cent., and in some cases 10.

Q. That is an independent examination?—A. Yes, sir.

Q. Do you know to whom the samples belong?—A. No, sir; and even I do not want to know it, that I may have my judgment unbiased.

Q. Would there be any trouble, in your opinion, in assessing a specific duty on silk?—A. Well, I have worked at a scheme of that kind; I believe it can be done. I have also written, in answer to a question from the Secretary of the Treasury, that I could find out a way how to arrive at it.

Q. Have you sent him the information?—A. No, sir.

Mr. KENT. We have a letter from the Secretary of the Treasury to the appraiser. I transferred it to Mr. Holthausen, thinking he could answer it better than I could, and he is now investigating it.

Mr. HOLTHAUSEN. I believe a system could be arrived at; but I am not quite ready to propose it yet. I will do so in time.

Q. Do you think any injustice would be done to foreign manufacturers consigning their goods to this country if they should be required to furnish with their invoice a statement of the cost of production of goods?—A. It would be well in many cases. We have them send in their estimates. As a general thing they are pretty correct.

Q. Do you know whether the buyers for large silk-houses pursue substantially the same method that you do in getting at the values of silks?—A. No; they cannot do it.

Q. Because they have not the knowledge?—A. They could not even if they had the knowledge. When I was in the business on my own account, and went on to Lyons, I did not take the trouble to calculate the value.

Q. You depended upon your eye and knowledge of the goods?—A. Yes; I did not have time to do the unraveling of the goods and calculating; the buyers who go over there cannot do it either.

Mr. KENT. You must understand that we could not begin to analyze one sample in a hundred. We do it for our own satisfaction. We keep Mr. Holthausen employed all the time.

Mr. HOLTHAUSEN. If you have one good analysis you have a standard to go by in estimating.

STATEMENT OF MARSHALL J. CORBETT.

MARSHALL J. CORBETT, examiner of silks in the third division, was sent for and examined as follows:

Question. How long have you been an examiner?—Answer. Sixteen years; not as examiner all the time, though; I was clerk for two years.

Q. Will you explain in your own way the methods adopted by yourself in fixing the values of silks?—A. We are furnished with an invoice of the goods, and the goods are opened and we examine them. We, as far as possible, take goods that are purchased, if we have any of the same class. If not, we come as near as possible to what we think the goods would cost, make comparison with the invoice, and get at it in the best manner that we can.

Q. As I understand, you compare invoices of similar goods, and especially of goods which have been purchased, or goods imported by houses well known to you, I suppose?—A. Oh, yes, sir.

Mr. KENT. He weighs a piece of every quality, puts it on scales, and counts the threads.

The WITNESS. We do that in black silks and in colored silks. We count the threads in order especially that we may not be deceived in the qualities. For instance, the manufacturer might invoice to-day a black silk at such a price, and the next invoice might be changed. If we know how many threads there are in the piece to-day, and find that next time there are not more threads or fewer, we know that they were about the same quality as before. In that way we can determine that the goods are the same.

Q. Do you undertake to make any analysis of goods yourself in cases where you have any doubt?—A. No, sir.

Q. That is all done by the expert?—A. We have done that in cases where the duty was very close, but only in such cases, to determine the rate or duty.

Q. I suppose you can tell from a personal examination of the silks, from your long experience, pretty nearly the value, can you not?—A. We can get at it pretty nearly; but in many classes of goods we have no purchased goods to go by; so that we have to resort to the best process that we can, of comparing the goods with goods of consignors whom we deem the most honest, taking other standards and the cost of manufacture as reported by experts.

Q. Experts abroad, as well as the experts here?—A. Yes, sir.

Q. You have more difficulty in ascertaining the value of novelties, unusual styles, or quality of goods than you do of staple goods, I suppose?—A. Yes, sir; it is much more difficult. When goods go out of style, and the season is passed, then it is very difficult to determine the value, because it all depends upon the desirability of the article.

Q. That might be remedied, I suppose, if it were practicable, by fixing a certain value to goods which should not be changed?—A. We do not have much difficulty about that, because when the goods go out

of style it is difficult to sell them at any price, so that very few of those goods come here. They prefer to make the loss in Europe rather than to pay the duties here and then lose it afterwards.

Q. Do you examine the reports in each case sent you from the consular offices?—A. Yes, sir.

Q. In your experience what has been the result of the examinations of Mr. Holthausen, as compared with your own valuation and that of the experts abroad?—A. Very favorable. Mr. Holthausen has been able to determine a great many times when mistakes were found that I had not time to look out for in detail. Sometimes when errors have occurred, which, if followed up, would make us ridiculous, he has been able to discover them in time.

Q. Have your appraisals been higher or lower than the estimate of experts abroad?—A. Both ways.

Q. Is the variation very great?—A. Not very great as a rule. In some instances it has been quite large, but those are exceptional.

Mr. KENT. I think the average of values is somewhat higher than the report of experts abroad.

The WITNESS. In the aggregate I think it is.

Q. The experts abroad only examine a small percentage of the importations?—A. Yes; they take a few samples and estimate the remainder. The expert in Lyons we found to be very much out of the way sometimes. If we should break our necks we could not make the values that he puts on the goods.

Mr. KENT. We found his advances amounted to thousands upon thousands of francs where we know them to have been purchased at invoice price. About three weeks ago a large invoice of pongees for printing purposes that a merchant had bought in Lyons himself, at 2 francs a meter, this man analyzed, and found the goods cost 2 francs and 20 centimes a metre. Those goods were afterwards offered to Mr. Cheney, as he told me, at \$1.90.

Mr. ALDRICH. That, of course, was an unfair statement. His estimate of the cost in Lyons might have been a correct one notwithstanding that fact.

The WITNESS. Well, those things detract from our estimate of his qualifications very much.

Mr. ALDRICH. I happened to see a report from Lyons a few days since in which the consul stated that the expert had examined but 18 per cent. of the invoices which were sent to New York from there in some specified time. He may have taken an average for the remainder.

The WITNESS. He says, undervalued 15 per cent., or 25 per cent., or 20 per cent., just as it happens. He sends these figures, and then they analyze about 18 per cent. of the goods passed, and report on those. We have instances where the man has analyzed the goods—experts, as they call them—and said they come to about 10 per cent. more than the goods were invoiced; and afterwards he reported on the goods, "40 per cent. undervalued." It was just as it happened.

Q. Do you make any inquiries among importers of similar goods, and do you send samples to them?—A. Sometimes; but rather rarely. We have other invoices, but sometimes they get samples from abroad with prices on which they do not order, and if I have any doubt in things of importance I ask them if they have received any such samples, and what the price was.

Q. Do you find the importers are free usually to give you information?—A. They seem to be. Even in consigned goods they do not hesitate.

Q. You can judge somewhat by the examination of the goods themselves to what extent they are weighted?—A. Yes; it shows in the article.

Q. I suppose you ascertain the values independently of the invoice. Do you try to do that?—A. We do very often do that. Then we have the invoices right at hand to compare with. Almost always, when we take up a piece of goods, the impression comes to us, "it is worth so much."

Q. On staple goods, say Lyons black silks, that are being imported constantly, how near do you think you could come to the value independently of the invoice or the statement of the experts?—A. With a glass and my memorandums I could come, probably, within 5 per cent. of them, as a general thing. That is, if I had something good to go by. But unless I had a glass and my memorandum, I do not know, but I think I would want a pretty large margin.

Q. It is very evident to me that you have better opportunities for getting at values than people in the trade have?—A. Yes.

Q. You have a wide range of goods before you, and you ought to ascertain values with correctness?—A. Yes, sir.

Q. Have you found the report of the experts abroad and of those here of a good deal of advantage to you?—A. We have lately had very many goods purchased in Zurich. In the goods that are not purchased we find the experts very convenient.

Q. In fixing the value from expert testimony where you have no other guide, what do you add, if anything, for profit of manufacture?—A. Ten per cent.

Q. Do you add anything for office expenses and incidental expenses?—A. No, sir; that covers everything.

Q. From the cost of manufacture to the sale of the goods?—A. Yes, sir. Ten centimes there are as much as ten cents here. They do business very close there.

Q. And in staple goods there is not much difference between the selling price and the cost of production of leading manufactures?—A. They come very close together. Of course there are some makes that are more desirable than others. One person fancies one kind more than another.

Q. That applies more to novelties, however, than to staple goods?—A. Some men have a reputation for novelties. For instance, Schultz & Co. can get a better price for novelties than anybody else. It is quite the thing to have Schultz's goods. It is understood, also, that Arnold, Constable & Co. can get better prices for goods than any other house in their line. Their goods are reliable.

Q. You say that there have been more purchases lately from Zurich. How do you account for that?—A. Because the goods are very cheap and they could buy them at even less than they could be manufactured.

Q. What class of men?—A. Some people who receive consignments.

Q. Not jobbing houses like Arnold, Constable & Co. and E. S. Jaffray & Co.?—A. Yes, they go over there and buy the goods in dollars and cents.

Q. I suppose the proportion of silks imported by American houses like Arnold, Constable & Co., and Jaffray, is very small?—A. Arnold, Constable & Co. bring out a good many novelties, and things of that sort.

Q. That has been true for a number of years, I suppose?—A. Yes. Arnold is now about the only one to purchase goods abroad. We have had a few more this year.

Q. Would any injustice be done to importers if we should establish a tribunal who should fix values, say on staple silks, which should remain until a change was made by the board for the purpose of securing uniformity as far as possible?

Mr. KENT. You could not get experts who would agree together on a basis of values.

Q. Well, I don't know whether you could nor not; but suppose you could.—A. I do not know how it could be done. A man would have to pay the same duty, when goods have changed in value.

Q. Is not uniformity of duty more important to all parties concerned than accuracy?—A. It is very desirable, because a man if he finds another man selling goods very much cheaper is sure that his own goods will be left on his hands in a short time, and it would be a wrong to him.

Q. If every man was obliged to pay the same rate of duty and knew what that duty was, if it was too high he could appeal to Congress, but there is no remedy which he can have against irregularity of rates on same goods. If his neighbor pays five per cent. less than he does, or five per cent. more, that is an evil which cannot be remedied, but if duties are too high or too low they can be remedied. It seems to me that uniformity is more important than anything else.—A. That is true. The merchant says, I don't care what I pay, only I want to pay what others do.

Q. Then he might obtain his goods by purchase or otherwise?—A. Yes, sir. The penalty seems to be the great mountain to most of these men. They will pay anything almost up to ten per cent. of the penalty.

Q. What would be the practical effect of a change of the law so that the penalty would commence either when the undervaluation should commence, or at 5 per cent.?—A. That's very close. It is difficult to tell so close as that at all times.

Q. Yet if the penalty were fixed in proportion to undervaluation, the penalty would not be great. Neither the merchant appraiser, nor you gentlemen who are examiners, like to make a man pay 20 per cent. additional.—A. We never think of that, or at least we try not to.

Q. The records of the Treasury show many advances within 10 per cent.

Mr. KENT. That does not prevail so much as it once did. Things were so loosely done that indeed the chances were that the merchant appraiser and general appraiser would reduce our advances a very considerable sum. That was quite common.

Q. I find by an examination of the record of appraisements that wherever the goods have been advanced to a penalty by the appraiser, in a majority of cases they have been reduced below the penalty limit on reappraisement?—A. People do dislike very much to bring their neighbors into trouble. I could relate to you a very prominent case, one of the best merchants in New York. We had a reappraisement of ribbon, put from 47 to 55. He wanted this reduced to 53, and the papers were signed "47 to 53." It did not occur to him that there was still a penalty, but such was the case; and the case was reopened and was again reduced so much as to bring it below the penalty.

Q. That was a silk manufacturer?—A. I do not say who it was.

Q. What suggestion have you to make in regard to a change of the law in reference to penalty?—A. Well, I do not know; it is easier to find fault than it is to find a remedy. I have not given it much consideration and do not know what to say. The importers seem to know the rate beyond which they cannot go.

Q. Mr. Kent, have you any suggestion to make?

Mr. KENT. I will tell you what objection I find to your bill. You begin at 1 per cent., and if the goods are undervalued 1 per cent. it involves a penalty of 2 per cent. till you get to 15, then they are confiscated.

Mr. ALDRICH. That is held to be presumptive evidence of fraud?

The WITNESS. I think you start too low. I should start at 5 per cent.

Mr. ALDRICH. I talked with Mr. Burt about that and he seemed to agree that if you fixed the limits anywhere goods will always be undervalued to that extent; that is, I mean with men who do not care as much for their honor as for their profits. We hope if we pass a bill we will have no more merchant appraisers.

Mr. KENT. Well, I was going to say that as the law stands at present the merchant appraiser would probably put the goods down to save the 2 per cent., but the best feature of the bill is that where the burden of proof is thrown upon the importer.

Q. You feel that that ought to be done?—A. Yes; I think so.

Q. What suggestion have you to make about any change in the law for penalties?—A. I suggested that penalties should attach in the beginning at 5 per cent. above the invoice value, and then, on your principle, 2 per cent. for every 1 per cent. additional until you get to 15 per cent. I think the bill is perfect except there, and you should throw the burden of proof upon the parties who are importing.

Q. I have doubts whether it would not be better to commence at 5 per cent. rather than 1. The committee in Boston suggested to us, and I am not sure but what there is something in their suggestion, that the merchant ought to have a right to establish before the Secretary of the Treasury or before a board of appraisers, the fact that his failure to advance to market value was owing to some clerical mistake or to causes beyond his control, and to give the collector or board the right to remit in such cases all penalties. Do you think that would be safe?

Mr. KENT. No, sir. I think that would open the door to all kinds of claims.

Q. You think there would be constant claims for innocent errors with interminable hearings?—A. Yes, sir.

Q. And there would be numberless cases for adjustment?—A. Yes, sir.

Q. Mr. Corbett, we have discussed a plan something like this, and I would like to get your opinion in regard to it: That upon reappraisal the reappraising board should make public, either in the way of a bulletin or in some other way in each case, a general description of the goods and the entered value, and that there should be exposed to the inspection of all parties in interest a sample of the goods (not disclosing the cost, or, perhaps, the importer's name), and that the decision of the reappraising board should be made public, or filed with the appraising officers throughout the United States. I have believed that publicity, without exposing what might properly be called business secrets, would assist greatly in preventing frauds.—A. That is the only way they will ever stop the difficulties. When people become alive to the fact that a merchant does a particular thing, and they see this thing must be stopped, they will join in putting a stop to it.

Q. And if you furnish them the information it is to their interest to assist the Government in stopping it, but if it goes on secretly they know nothing about it. It seems to me that publicity within certain limits would be one of the greatest aids.

Mr. KENT. What publicity would you give?

Mr. ALDRICH. My notion was to issue a bulletin which should be sent to the other officers throughout the country, and posted in the appraiser's office or the collector's office, where people could see it. I do not know that it should apply to original appraisements. That is one of the questions to consider. Whether it would be wise for Mr. Corbett, for instance, to post up the price of the goods, with the descriptions, &c., is the question to be considered.

Mr. KENT. I do not think it would amount to anything.

Q. The Boston people suggest that the manufacturer of consigned goods should furnish a sworn statement of the cost of production, to be forwarded with the invoice.

Mr. KENT. If that is a mere statement, it is not worth that [snapping his fingers].

Q. Suppose it is made under an oath which must be taken before a local officer?—A. If he could be punished for taking a false oath it would be good. That is one reason why our English invoices are all reliable. But in Lyons, and those places, it is merely a declaration. If they would swear to their invoices before a local officer I have an idea that there would not be one-half as many undervaluations as there are now.

Q. Would such a statement be of any advantage to the appraisers?—A. I believe it would relieve us of half our troubles.

Q. Their proposal is that the manufacturer be obliged to furnish a sworn statement of the cost?—A. That would go far to check the whole business of undervaluations.

Q. This is not intended as the basis for permanent value, but as an assistance in finding the valuation, to be used the same as reports of your own experts and the foreign experts?—A. We get many of those statements now, but it is very hard to believe some of them are right. They may be.

Q. Have you anything to say touching any changes of law with reference to your own department?—A. Nothing but what you have got. You might make it a little plainer in regard to charges in certain goods. I do think when they single out any one industry, for instance, the hat business, it ruins the whole.

Q. I suppose the suggestion which the Secretary makes, to return to the old classification in hat materials, would remedy the difficulty.

Mr. KENT. I think not.

Q. What suggestion would you make, Mr. Kent?

Mr. KENT. I will write it out and send it down to you.

Mr. ALDRICH. I would be glad if you would.

LETTER OF HENRY S. BRIGGS.

[Office of United States general appraiser, corner of Washington and Hubert streets.]

NEW YORK, *March 5, 1886.*

SIR: Respectfully referring to Department letter ("J. G. M.") addressed to me at Boston, Mass., dated January 2, 1886, by which I was directed to attend to the reappraisements of Donskoi wools imported into this port, I have to report that, on the 3d instant, I had so far completed the duty assigned to me as to transmit to the collector reappraisement reports on twelve invoices which are representative of the whole, together with a special report, a copy of which is herewith transmitted.

This special report became necessary by reason of a disagreement between the merchant appraiser and myself on all the cases except certain importations from

Moscow, the invoice valuations in which were sustained without investigation on the merits upon information from the appraiser that he had become satisfied from information received subsequently to the original advance that the invoice valuations were correct.

On entering upon this duty I found that reappraisements had been commenced on some 17 invoices before General Appraiser Brower and the same merchant appraiser who was appointed to act with me on the remaining invoices. There had been several reappraisal hearings and much testimony taken and documentary evidence submitted. After mature consideration it appeared clear to me that it was not the intention of the Department that the case already begun should be transferred to a new reappraisal board, inasmuch as such a course would have made occasion for plausible exceptions to the legality of the resulting valuations.

Decisions on the cases begun by General Appraiser Brower have been postponed to await final action on those considered by me with a view to a concurring result. Such concurrence has not fully realized, although with respect to the most important question we do agree. Also, with respect to another point which, though minor to the first, is still an important one. With respect to a third important point we differ, viz: Which are the *last* ports or places of exportation? I considered this question of so much importance, in view of General Appraiser Brower's dissent from my view, that I submitted it at a meeting of the Board of General Appraisers, after full discussion. General Appraisers Heyl and Combs concurred in the opinion on which I have acted, Mr. Combs resting his opinion solely on the authority of Department decisions in analogous cases. Another, and a fundamental question arises in connection with this subject, viz, that the *province* or *jurisdiction* of the appraising officer? Reference is made to pages 22, 23 of the special report for observations on this point. I desire it to be clearly understood, that I have scrupulously avoided, in the treatment of the rouble question, any criticisms or reflections upon the action of superior authority, past or present, in the valuation of the coin. I beg attention to that part of the special report (page 9) that succinctly states that the principle of action with respect to this much disputed point—a point greatly misunderstood, as it appears to me, with respect to its bearing upon the true valuation of these *wools*.

With respect to the "equity" of such action as a strict construction of the statute law necessitates, reference is made to observations on that point to pp. 10 and 11, of the special report.

The reappraisal investigation was begun on the 12th of January last, since which date I have been constantly occupied with it, excepting three days in which it seemed necessary for me to return to Boston to finish some reappraisements begun there before I was charged with this duty here. While apprehensive that such explanation as I have to offer for the expenditure of so much time may not be altogether satisfactory, I may be permitted to say that the only just criticism to which I am exposed is the inability to accomplish in the period as much as might reasonably be required. It is only the reasonable demand for explanation that can pardon the self-assertions of constant and laborious occupation during all of this long period. By reason of preoccupation in the regular business and reduction on account of sickness of the clerical force in the general appraiser's office, much of the clerical labor has been devolved upon me, including the separation and identification of a great number of samples. The examination of voluminous testimony and statements of accounts respecting the cost of production of the wools in question, and the evolving from such complicated and confused accounts a formula upon which computations must be made on each invoice, have been, to me, difficult and laborious and *protracted*. Although there has been only one formal reappraisal hearing or session at which all the importers were present, there have been frequent interviews with them separately.

The merchant appraiser's infirmity of age has made it seem only due deference that I should attend upon him at his place of business in the frequent conferences held with him. With unqualified respect for the eminent personal merits of this gentleman with whom I have been associated, I consider it a duty to represent that the association has been attended with great embarrassment to me. Having become satisfied at the brief interview following the hearing on the 12th of January that his conclusion was foregone, all subsequent explanations of my own views were perfunctory and profitless. In the first statement to him of the method adopted by me for computing the market value from the data furnished by the importer, he remarked that he was 72 years old and could not be expected to follow my computations, and desired to submit them to the importers. Upon presenting to him the proper form of report, based on his own valuation for signature he declined it, because the printed form had been changed to conform to the special provisions respecting the appraisal of wools, until after he had been advised by the importers that it was correct; then giving it on the ground that there could be no objection to doing what the importers were satisfied with. Declining to examine the decisions of the Department, which I had taken great pains to collate for his convenience, on the ground that he

could not undertake to decide any legal questions, his final action was avowedly based on the consideration that the value stated in the invoices having been arranged in accordance with the practice for a series of years without objection from appraising officers or the Treasury Department, it would be inequitable to disturb it without notice.

I have received valuable aid in the investigation from Special Agent Hinds, whose "brief," prepared for General Appraiser Brower at his request and transmitted by me with other exhibits to the collector, deserves consideration.

A leading article in the leading commercial newspaper of this city (a clipping from which is herein inclosed) in connection with other observations concerning these reappraisements censoriously criticises the conduct of Mr. Hinds. It is due to him and to the appraiser of the port to state that Mr. Hinds has acted at the request and as the representative of the appraiser in whatever part he has taken in *these* reappraisements.

Very respectfully,

HENRY S. BRIGGS,
United States General Appraiser.

Hon. DANIEL MANNING,
Secretary of the Treasury.

NEW YORK CITY, *April 2, 1886.*

The Subcommittee on Undervaluations, Committee on Finance, United States Senate, met at the appraiser's office in New York, Friday morning, April 2, 1886, for the purpose of personally inspecting the workings of the several divisions of that office. Present, Senators Allison and Beck.

STATEMENT OF MR. N. W. BINGHAM.

After some time spent in conferring with the officers, Mr. BINGHAM appeared and made the following statement:

Referring to the section in the proposed bill which I have the honor to submit, relating to a sample bureau, upon reflection I should modify it by omitting mention of names of articles, samples of which are to be sent to the bureau by collectors, leaving it for the Secretary of the Treasury from time to time to direct as to what particular articles shall be represented in this way. This will prevent it from being so cumbersome as to be impracticable, and will furnish pretty much all the security contemplated by the bill as it stood.

Now as to the practical importance of such a bureau, an illustration has just now appeared. I was notified by Mr. Whitman, representing the woolen manufacturers, that stockinettes, knit goods, are being sold here in New York by one Teitz at such prices as show that they could not honestly be imported. I gave the information to a special agent. Investigating, they have found that there were no importations of these goods into New York; but they discovered that the goods were imported in large quantities, and not only these goods but silks, ribbons, and a great variety of other merchandise, being shipped from Berlin by Teitz Brothers, one of the brothers living in Berlin and the other in New York. These goods were being shipped to a man named Levy, at Hartford; shipped first to New York and sent to Hartford I. T.—immediate transportation. There they were entered, duties paid, and then shipped back here for sale. It has already been learned that they are undervalued nearly 50 per cent. The entry is made at Hartford in the Middletown district. The collector there has no means of ascertaining their true value, and they are evidently sent there for the purpose of undervaluation.

By Senator ALLISON :

Question. The collector of Middletown district is appraiser as well?—
Answer Yes, sir.

By Mr. BECK:

Q. And there are no means placed in his hands, such as the machinery here affords, for arriving at the dutiable value?—A. No. Now the collector should be instructed in cases of this kind to immediately send samples to the sample bureau.

The CHAIRMAN. You would have him send samples to the sample bureau and then have the appraisement made?

A. No; the legal appraisement could not be made here, but the information he would get here would enable him to make the proper classification and proper appraisement.

Mr. BECK. Could he not also send specimens to show what the goods were, and get the information back as to what was the valuation?

A. That is exactly the purpose; that is one of the purposes of the sample bureau. One is that it may serve as a check upon the appraising officers everywhere, and, second, that it is a common center of information, or the means by which they can obtain the information.

Q. In cases like this, when the collector sees an unusual shipment made there to be sent back to New York, could we devise any means to call his attention to the matter and secure proper duties?—A. If you establish a sample bureau you have the means at once, by sending the samples here.

Q. This means of evading the duty by sending the goods to remote places for entry might grow into a very great evil unless we check it in some way?—A. Yes, sir. These consignment matters at New Orleans, of which I told you at Boston, would be checked at once, as well as the sending into the Territories of high-priced cigars invoiced at about one-fourth of what they cost.

Mr. BECK. I have heard about that, but have not got the exact facts.

A. Mr. Hinds has that.

Q. It seems they ship through in bond, and, after getting them at a low rate, they can afford to ship them back to the large centers of trade and compete with the people who pay the regular duties?—A. Yes, sir.

STATEMENT OF APPRAISER M'MULLEN.

Appraiser McMULLEN was then asked by the chairman his views as to a sample bureau, and replied:

It is impracticable, if not impossible; it will take a very large establishment to keep all these things.

By the CHAIRMAN:

Question. Suppose you only have such samples as the Secretary of the Treasury may from time to time designate to be kept in the bureau?—

Answer. That may be done; samples, for instance, of all textile fabrics; but there are thousands upon thousands of other things that would never be referred to. Textile fabrics would be the largest part of the sample bureau that would be practically useful.

Mr. BECK. Would not the keeping of such things as the Secretary of the Treasury from time to time designates, hat trimmings, and that class of things, about which trouble may arise, be done without getting too unwieldy?

A. Yes, sir.

Q. And would not that be of aid to you?—A. Yes, sir. As to hat materials we have been passing them here at 50 per cent., because they were not exclusively hat materials in some cases, where at other ports they have been passed at 20 per cent.

Q. Now if samples of that class of goods were kept where the general appraisers could get at them, would it not help very materially at getting uniformity?—A. Yes, sir; that would be a great help.

The CHAIRMAN. If that were done, it would be necessary also to give these general appraisers, in whose control the sample bureau would be, the authority by law to finally pass upon the classification; otherwise, the samples would be of no value?

A. That might be well. The classification might just as well be laid there as with the appraiser, because they would naturally consult with the appraiser, and the appraisement would be the same practically as it would be by the appraiser after consultation.

Q. Do you think this sample bureau ought to be confined to textile fabrics, or such as the Secretary of the Treasury might direct, or would a general designation of samples be advisable?—A. I would confine it to textile fabrics or such as the Secretary might designate. The Department could be prompted from time to time, so as to get the valuation at all ports alike, and to include those in the list of samples to be designated.

By Mr. BECK:

Q. The danger which you apprehend, and which we all apprehend, is that it would become too unwieldy, and the question is how to get a sample bureau limited to such things as there is serious difficulty about, of which hat materials are a good illustration.—A. That is the trouble.

The CHAIRMAN. The silk and cotton combinations, worsted goods, and all that kind of materials, require skill and a great deal of care to classify them under any tariff?

A. Yes, sir.

Mr. BECK. Now, taking worsteds and woolens, for instance, would not a sample bureau tend to secure uniformity as to the classification of those goods and goods of that character?

A. No doubt about it; but it would require a larger force and more room, and you gentlemen can see that we have contracted room here already.

The CHAIRMAN. How many examiners have you in the first division?

A. Thirteen.

Q. Have they a common salary?—A. The salary ranges from \$1,600 to \$2,500.

Q. Do these men examine in the first instance?—A. Yes, sir.

Q. The assistant appraiser does not examine in the first instance?—A. Sometimes; but as a rule two examiners go together.

Q. And their report is accepted?—A. As to the amount of damage.

Mr. BECK. When they differ they go to their chief and consult with him?

A. Yes, sir.

The CHAIRMAN. Are these thirteen examiners an ample force to do the work of that division?

A. I think so.

Q. Are there other clerks in the division also?—A. There are three clerks and three samplers.

Q. Are there any other employés in that division?—A. There are fifteen openers and packers, a portion of whom perform clerical work.

Q. Suppose we were to abolish the damage allowances, would not that allow you practically to transfer these men to other duties and other places?—A. Yes, sir; we would require in some of these other

departments an increased force, and some of these men are well qualified.

Q. I suppose these thirteen examiners are all on the wharf, pretty much, when a steamer arrives?—A. There are four of them detailed for that work exclusively, and they are on duty every day of the week, and Sunday too.

Q. How many examiners have you in the second division?—A. Seven.

Q. Who is at the head of the third division, and how many examiners has he?—A. William Kent is the assistant appraiser, and he has eight examiners.

Q. These silk materials in his division are distributed around among these eight examiners?—A. Yes, sir.

Q. The assistant appraiser himself must take, in the main, the judgment of these examiners as to the value of these goods?—A. Yes, sir; but there is very intimate consultation in that division. Mr. Kent himself was for years an examiner.

Q. Who is at the head of the fourth division, and how many examiners has he?—A. Assistant Appraiser Birdsall, and they have four examiners. Properly there should be six. There is one short, and there will be one more appointment.

Q. Who is at the head of the fifth division?—A. Assistant Appraiser Rowe, with six examiners.

Q. Enough for the work?—A. Yes, sir.

Q. In the sixth division, who is the assistant appraiser?—A. Mr. Brown.

Q. And the seventh division?—A. Dr. Stott is the assistant appraiser, with four examiners. Dr. Stott was brought up to the drug business and is a physician; all the examiners are experienced in the drug business.

Q. Who is assistant appraiser of the eighth division?—A. Mr. Hay.

Q. The laboratory is an independent division, is it?—A. Yes, sir; all the divisions use it. Dr. Shearer is at the head of the laboratory. The men who look through the polariscope are all skilled men. Their compensation ranges from \$1,200 to \$2,200 a year. Those at \$1,200 ought to be changed to \$1,800.

Q. Are they clerks?—A. No, sir; they are examiners. Two of them are graduates of the School of Mines.

Q. Those are the men who really appraise a cargo of sugar, of which they have a sample?—A. Dr. Shearer himself superintends all the polariscopic tests. He gets \$2,500. All of the tests are under his immediate direction.

STATEMENT OF DR. SHEARER.

Dr. SHEARER was then sent for and examined.

By the CHAIRMAN:

Question. Dr. Shearer, you are chief of the laboratory and, as such, have you control of the polariscopic test of sugar?—Answer. Yes, sir; specifically that work falls to me. That is, I give my personal attention to the testing of sugar.

Q. Tell us how that is done, and with what care it is done.—A. In our test here the samples are sent us with a serial number, a laboratory number, the invoice mark being retained in the sugar-room. We have no means of knowing who it belongs to at all. That sample is tested

by two different experts, and their whole operation of testing is carried on separately on separate instruments. When it is finished the results are compared, and if found to agree within three-tenths of 1 per cent. the report is made as to what it is. If they do not so agree the third test is made, and the lower of the two first is taken as the one to compare with the third.

Q. If in the two tests there is no greater difference than three-tenths of 1 per cent. they are supposed to agree?—A. Yes, sir. That difference should be made for the variation in the eye of the two observers. If we would classify on 90.3 the duty would be at 90 practically. The duty is 1.40 for seventy-five degrees and an additional four-hundredths of a cent for a degree or a fraction of a degree. It is not practically possible to read closer than three-tenths of 1 per cent. If the reading is 90.3, or is 90, the sugar is classified at 90. If at 90.5 it is 91.

Q. You supervise all these tests yourself?—A. Yes; I read the tubes, and I make the third test when it is made.

Q. These samples are sent to you from Mr. Hay's division, are they?—A. Yes, sir.

Q. And returned to Mr. Hay's division, with the results?—A. The results are returned, not the samples. He retains a sample in the first instance. If in his judgment he thinks the return is not correct, if he thinks it should test higher, or if a merchant asks for a re-test, he sends down a retained sample with a new serial number on it, and we accept this as a new sample. If the result differs from the original test it shows that there is some mistake.

Q. Does that occur often?—A. Sometimes it occurs; sometimes owing to the difference of the uniformity of the mixture; sometimes, of course, an error is made; whenever such difference occurs our attention is called to it and both samples are then re-tested and the cause of the difference ascertained if possible.

Q. How long do you retain these samples?—A. Until the final liquidation of the sugar. Sometimes for about a month. After standing some time the moisture leave the samples.

Q. Do you interchange in any way the results of your work with that of the people of Philadelphia and Boston?—A. We do, every month; one or more samples every month is sent to Boston or Philadelphia, and one or more samples is sent by them to us. We test theirs and they test ours. The difference is noted and attention called to it, if any difference occurs.

Q. What is the difference?—A. For the last eight or ten months the variations have been very close indeed; there have been times when there has been a difference of half a cent, and in some cases even more, the difference resulting from a mistake in the sample sent. The only object of this test is to secure uniformity of the work and accuracy of instruments. It is important that the instruments should be in correct adjustment.

Q. Where are these instruments made?—A. In Germany.

Q. They are all imported?—A. Yes, sir.

Q. And the same class of instruments furnished at all the ports?—A. They are all made by the same maker.

Q. Much must depend on the sample taken from the cargo?—A. Yes, sir. Of course there will be widely differing results from different samples of sugar taken in different ways. But the method in which Government samples are taken should give very close agreement, for it is made from the center of the hogshead, from end to end.

Q. So that the rules established by the United States for securing uniformity of samples are about as good as we can make them?—A. I think so. It is not the law; they are the Treasury regulations. I do not see how it can be improved. Some sugars are not uniform at all, but the records of the comparative tests between the different ports will show that with very few exceptions the agreement has been within three-tenths of 1 per cent. In those cases where it was ascertained to be different it was found to be due to the mistakes in putting up the samples.

STATEMENT OF ASSISTANT APPRAISER MOORE.

Assistant Appraiser MOORE was sent for and examined.

Question. You are the assistant appraiser of the damage and allowance division?—Answer. Yes, sir.

Q. Do you find constant claims for allowances on fruits and nuts?—A. Yes, sir.

Q. Fruits and nuts do not pass through your division except for damages and allowances?—A. That is all.

Q. That is to say, they are first appraised in another division?—A. The tenth division appraises them for duty. If they make a claim for damage they come to my division.

Q. Do you find any difficulty in ascertaining the damages that occur on the voyage?—A. Well, that is difficult at times, of course. Actual examination is made in every case, but there are times when there is a difficulty in ascertaining whether there is a damage really. In nuts, for instance, we have had a great many this year and have been satisfied that they were in such a condition when shipped as would not warrant the voyage. That is, they were green and damp because of rains on the other side. I think some one has said they had seven weeks continuous rains in France.

Mr. BECK. What do you do in that class of cases?

A. Where we are satisfied of that we decline to allow a damage.

Q. How do you satisfy yourself of that fact when the consular certificate shows that these goods were sound when put on ship board?—A. We have to make use of the best knowledge we can get, and our experience. We have a great many experienced men in the fruit business, men who have been raised in the fruit business. We put all the facts together and get at it the best way we can.

Q. Suppose an invoice of nuts comes in in bags; you take one bag in ten?—A. We take every bag on which there is a claim for damage.

Q. How do you proceed?—A. We take the nuts and crack them, or cut them.

Q. Suppose there are a hundred nuts in a bag, for instance, and you find ten of them bad and ninety good; do you give them 10 per cent. damage?—A. We would if we found the damage sustained on the voyage.

Q. Do you go with the examiners?—A. I do where I am so situated that I can.

Q. Where do you go?—A. To Brooklyn, as a rule, where there are bonded warehouses, and on the river fronts.

Q. What other goods make frequent demands for allowances?—A. Green and dried fruits and sugars are the articles on which we have the greatest number of claims.

Q. How do the sugars become entitled to damage allowances?—A. Because of sea water.

Q. Are those claims frequent?—A. Oh, yes, we have a great many. Where sugars are damaged the test is made by a polariscope, samples being brought to the laboratory.

Q. That is to say, an importer of sugar has his invoice appraised by the regular division, and then claims damage allowances, upon which it is sent to your division?—A. Yes, sir.

Q. Do you take those samples?—A. Yes, sir; samples are taken from each hogshead by the sample wagon and tests made.

Q. Who takes that sample?—A. Sugar-samplers.

Q. Samplers in your division?—A. No, sir; in the sugar division.

Mr. BECK. Can he detect whether it is salt water or fresh water?

A. Yes, sir.

The CHAIRMAN. By the polariscope?

A. Yes, sir.

Q. What is the effect of salt-water on sugar?—A. You can understand how sugar will ooze away. Put water on it and it will lessen its sweetening qualities.

Q. You mean there will be less saccharine quality?—A. Yes, sir.

Q. Does not that apply to fresh water as well as salt?—A. Yes, sir; it will dissolve the sugar.

Q. Do they not claim that salt water impregnates the sugar with salt?—A. Yes, sir.

Q. How can the polariscope describe the effect of the salt on the sugar?—A. I cannot answer that question.

Q. But it does?—A. Yes, sir; it is a regular chemical analysis.

Q. And therefore you allow the damages according to the report of Dr. Shearer?—A. Yes, sir.

Q. So that you really have nothing to do, in a certain sense, with the allowances on sugar, because the sample is furnished you by another division; you send that sample to the laboratory and they certify to you the amount of loss?—A. Mr. John Shearer, the brother of the doctor, is the sugar examiner, if I might so call him. He is the man to whom all the examinations of sugars are assigned. He makes up his report of the examination in the laboratory.

Mr. BECK. After the damaged samples have been furnished and have gone through the test of the polariscope in the laboratory, your simple duty remains to authorize the adjustment according to the tests there made, so that there is no actual discretion in regard to sugar in your division.

A. That is the fact.

The CHAIRMAN. For example, a cargo of sugar comes in, and it is reported to you that ten hogsheads of that cargo are damaged by sea water; is that report made to you or to the eighth division?

A. It is made to us.

Q. Not made to Mr. Hay, but to you?—A. The damage warrant is got out by the importer and made to me.

Mr. BECK. The goods are sent to the bonded warehouse?

A. Yes, sir.

The CHAIRMAN. The authority to examine that sugar is given by you on the request of the importer?

A. Yes, sir.

Q. How does he satisfy you that those ten hogsheads are damaged?—A. He makes out the application under oath, and Mr. Shearer goes there and sees the goods and has the samples drawn.

Q. How does he take them, from the center?—A. I do not know, but I should say from the center.

Q. And those samples are then transmitted by you to the laboratory and tested there, and by that test it is disclosed how much the sugar has been damaged by the presence of salt?—A. Yes, sir; if a salt-water damage is claimed.

Mr. BECK. What other claims can they make on sugar?

A. For instance, if there is a fire on board the steamer, it could be damaged by foreign matter coming in contact with it. Packages could be broken or damaged by fresh-water or by fire.

The CHAIRMAN. The fresh water damage would simply extract the saccharine matter from the sugar, and the polariscope test would reduce duty, it seems to me.

A. Yes.

Q. Are there many of these sugar allowances?—A. We have them frequently.

Q. One a day?—A. Perhaps; some days we would have none, and some days more than one.

Q. You think an average of one a day?—A. May be, and may be more.

Q. How long has Mr. Shearer been an examiner in your division?—A. For several years.

Q. He is competent for the work?—A. The most experienced man in the division; a man who has had a great deal of experience and is deeply and thoroughly educated to the work, I think that the damage allowances not only on sugar, but on every other article, is done in the most careful sort of way.

Mr. BECK. What is your opinion in regard to abolishing damage allowances altogether, except in cases of wreck or stranding?

A. I would answer that by putting myself in the place of the importer and say that I do not think it is just or fair to the importer to compel him to pay duty on what, as a matter of fact, he does not get.

The CHAIRMAN. That would be at first sight a very proper answer. These damage allowances on green fruit from the Mediterranean and the islands of the sea are very few?

A. Yes, sir.

Q. And without knowing anything about it, I should think it would be difficult for you to know whether the fruit had been put on ship-board in a sound condition?—A. Well, I can answer that only as I answered a question put to me a little while ago. We have to make the best use of the evidence we can get. Our regulations say that a clean bill of lading is considered *prima facie* evidence of sound shipment. We have to use our judgment, and evidence elsewhere, to assist us.

STATEMENT OF MR. STURGES.

Mr. STURGES was sent for and made a statement as follows:

By the CHAIRMAN:

Question. Mr. Sturges, you have had some recent trouble about Sumatra tobacco, have you not?—Answer. Yes, sir; considerable difficulty in the matter of classification, because of differences in decisions made by the Department. We should not have had much difficulty if we had been left to our own methods here, though our conclusion might not have accorded with what the committee might think right.

Q. What are these different rulings of which you speak?—A. I could not give you a satisfactory exposition as to those differences without an actual reference to the text of those rulings.

Q. When we were here before we saw a specimen bale of Sumatra tobacco with a low class of tobacco on top and a fine tobacco below.—A. Yes, sir; they had taken the original bale as it came from Sumatra and had taken out a part of the old tobacco which was dutiable at 75 cents a pound, say 15 or 16 or 20 per cent. of it, and supplied its place with heavier tobacco, so that the bale still remained the same in quantity, the regular bale of commerce of leaf tobacco. In other words, they would not put in, in any case, beyond what the bale originally contained in weight, but they had repacked the bale.

Q. For the purpose of bringing in a sufficient quantity of low tobacco to bring the duty below 75 cents?—A. Yes, sir.

Q. The purpose being to bring the whole down to 35 cents?—A. Yes, sir; that was it.

Q. That was done by repacking at Hamburg after the Dutch get it from Sumatra?—A. Yes, sir.

Mr. BECK. The intention of the law evidently was to require all of that very thin, fine Sumatra leaf to pay the duty of the fine tobacco?

A. Yes, sir; it was intended to reach all the Sumatra tobacco or make all of it 75 cents, because no man here at that time supposed that that would not include all Sumatra tobacco. They were not aware at that time that there was any heavy tobacco there. Now we have many bales of straight Sumatra tobacco which comes in at 35 cents; heavy leaf, almost as heavy as the Kentucky leaf.

Q. So that the spirit of the law, even if not the letter of it, has been circumvented?—A. There is no doubt about it in my mind.

Q. What do you do in those cases?—A. Under the last direction received from the Department we separate the tobacco, the fine from the heavy, and weigh each, and make the report to the collector.

Q. And charge for the light weight 75 and for the heavy weight 35?—A. Yes, sir.

Q. The result of that will be to prevent the repacking at Hamburg, because the repacking injures the tobacco?—A. Not necessarily, for on one side is all the light leaf, and on the other all the heavy. If the separation is correct we have no difficulty in determining the amount of each. We take the weight of the whole and then weigh the lighter, what remains represents the weight of the heavier.

Q. But the object of repacking it in Hamburg to bring it all in at 35 will by that ruling prevent them from obtaining the benefit, and therefore it will be stopped?—A. Probably not; there is a case now pending before the Supreme Court, and if that case is decided in favor of the appellant it will throw the whole case open again, and then there will be no remedy except through Congress.

Q. Do they protest in every case now?—A. So far as I am informed.

Q. What is the remedy in legislation?—A. To put a provision in the law that all leaf tobacco, commercially known as wrapper tobacco, shall pay 75 cents per pound if unstemmed, and \$1 if stemmed.

Q. This coarser tobacco of which you speak as coming from Sumatra is not a wrapper tobacco?—A. So far as I know and believe there is not an ounce of tobacco exported from the Dutch colonies that is not wrapper.

Q. So that would cover all Sumatra tobacco, then?—A. Yes, sir. That is a beautifully soft, silky tobacco.

Q. Is there no tobacco imported from Havana commercially known as wrapper tobacco?—A. No, sir; I do not know that there is none, but it is in such small quantities that it would not amount to anything.

STATEMENT OF B. H. HINDS.

B. H. HINDS appeared and said:

Some two weeks ago a representative of one of the New York merchants came to me and told me that a man by the name of Teitz had been for some months selling Jersey cloths, known sometimes as stock-inettes, and other lines of goods at prices with which no importer could compete, and there was some mystery as to how he could get the goods, for he had only a one-story front store. I made inquiry and found no goods were coming in for him here. I then got a man to go to his office and look about to see if there were any boxes with numbers on them by which I could get a clew. The man reported that a box was in the store with the mark "G. T., No. 7." With this clew I ascertained that these goods were German goods. I therefore confined my examination to German steamers that had gone in I. T. entry into Hartford, Conn. That was the day that Senator Aldrich was here last month, and he took some little testimony about this case at that time, and took from me a letter which I had received a few minutes before from the custom-house, informing me where those goods had gone. I immediately addressed a letter to the officers at Hartford, or Middletown, inquiring about this importation, and asking them to send me the invoice, and also the invoices of all similar goods imported by Mr. Julius Levy, who I had ascertained was the importer of the goods in question. The collector replied to my letter inclosing me several samples, from which I ascertained that quite a brisk business was going on in silk ribbons, buttons, &c. I then wrote the collector the full history of the case so far as I knew it at the time, telling him that these goods were greatly undervalued, as I discovered by the invoices and by having samples of the goods which I procured here in the city, and evidently there was fraud, being committed by sending them up to Middletown to be entered. Immediately after this letter from the collector, probably on the same day, fourteen cases went through from here, part of them on the Elba and part on the Ems. I immediately telegraphed and also wrote to the collector about those cases, and he has those cases now in his custom-house. Some three days ago I received samples of the different goods. I have submitted those samples to experts in the building and also experts in the trade here in town, and I find they are undervalued a little more than 40 per cent. all round. And here I would say that the invoices are so made as to confuse almost anybody; ribbons are invoiced by the roll, tape by the bundle, and buttons by the package.

Q. What consul certified to that?—A. Here is the invoice itself from Berlin [exhibiting]; that is the quadruple invoice which the collector sent me; this will illustrate how the tariff is evaded sometimes. Here are three qualities of goods all invoiced at an average price. The goods are invoiced from 7.75 to 8.85 marks per kilo; they are all invoiced at an average of 3 marks and 5 pfennigs per pound, a German pound being a pound and one-tenth of our pound. The mark is equivalent to 23.8 cents. Under section 2911, Revised Statutes, the collector at Middletown must assess these goods for duty at the price of the best goods, but they are invoiced at an average price, and the law requires that the

value be put on the value of the highest. I have been in communication with him for the last ten days.

Mr. BECK. Those goods are still held by the collector?

A. Yes, sir; and he is very nervous.

Q. Of course the penalty attaches if he fixes the true rate?—A. Yes, sir; and my impression is that these goods ought to be seized.

Q. Why is not that a *prima facie* case of fraud?—A. I think it is. They are invoiced by the roll, and nobody knows anything about a roll of ribbons; on all the rest they put it at so much a hundred meters. I wrote him he must find the number of meters in a roll. Here is braid [exhibiting] which I see that the collector has classified at 35 per cent. as cotton, while it is worsted, and dutiable at 50 per cent.

Q. Those goods were sent to Hartford under the immediate transportation act, in bond, and were evidently not sent there for the purpose of being sold in that district or in that market?—A. No, sir; they are sold right here in New York.

Q. They were taken back there, as far as entered, and obtained by this man, for the purpose of getting them at a lower rate, and brought back here to sell here?—A. Precisely; this invoice is made by Teitz Bros.; the man who is selling these goods is probably Theodore Teitz, of New York; what are his relations with Teitz Brothers, of Berlin, I can only infer; but he is probably a relative.

Q. Whose duty is it, if fraud is suspected, to make complaint to the United States authorities?—A. The collector at Hartford. It is his duty to seize the goods immediately and report the fact to the United States attorney, in order that he may take steps to prosecute these men. Of course he will not do that until he finds the relations between Levy and Teitz here in New York. By the way, there was a new collector appointed yesterday at this place.

Now, here is another illustration, which is worse than that, in the same way. For the last year and a half a man of the name of S. H. Simpson has been selling cigars at Denver, Colo., so much lower than anybody else in the United States could sell them that suspicion was aroused last summer, and he has been watched. It is found that Simpson fled from Detroit into Canada, some six years ago, because of frauds on the revenue. He had been to Havana and had made arrangements for the manufacturers there to furnish him with cigars shipped to him in Denver with different brands, so that he made a sufficient saving in duty to beat all competitors in the United States. His cigars last year came through New York and went through upon I. T. to Denver, where they were appraised. One importation last fall was taken and a value put on the invoice by experts. Those cigars arrived in Denver and were advanced by the surveyor of that port in accordance with figures put on by the experts. A reappraisement was had and the invoice was sustained, local feeling being altogether in favor of Simpson. We knew he was going to do the same thing this year, and we were on the watch for him, but the cigars did not arrive in New York.

Finally I became suspicious that he was getting through in some other way, and wrote to the general appraiser at New Orleans. Some two weeks after my letter reached Mr. Saxy sixty-two thousand cigars arrived there to be entered under I. T. for Denver. He called in three of the best experts in New Orleans, who knew nothing about the particulars of the case, or who the cigars were for, and had them appraised. I have in my hand a copy of the appraisement put on them by those gentlemen. Since that forty thousand more have come there, and have gone on to Denver. I infer that the Department has given the collector

information as to what valuation was found at New Orleans. Some of those cigars, you will see, are invoiced at \$50, while the correct price is \$200. You will see that they are all appraised at double, and some as high as 400 per cent. [Exhibiting the paper.]

Mr. BECK. Is the house in Havana in which he got those cigars dealing with any other house in this country?

A. That invoice was made, I should judge, by a sort of commissionaire; he gets them made around at different factories and ships them.

The CHAIRMAN. That fellow is probably manufacturing those cigars himself. It is another case of consignment.

A. I think that is not so, as he has not got much capital, and I understand that a man cannot get in there very easily. They are large manufacturers there mostly. I do not know whether this thing can be stopped. A gentleman from Michigan, General Spalding, formerly a member of Congress, who had formerly had something to do with seizing a lot of his goods in Detroit, tells me that nobody in the West can sell cigars anything like as low as he can. He is getting all the trade. It is hard to get anybody to act.

Adjourned until 10.30 o'clock to-morrow (Saturday).

NEW YORK CITY, April 3, 1886.

The committee met pursuant to adjournment.

Present, Senators Allison, Beck, and Aldrich.

STATEMENT OF ASSISTANT APPRAISER WILLIAM KENT.

Assistant Appraiser WILLIAM KENT appeared with an assortment of samples of silks, &c., which were exhibited to the committee. He desired to make some suggestion touching legislation, and was permitted to do so, as follows:

Let me state that articles enumerated in paragraphs 324 and 325, T. I., new, and a great many other articles, should come in at one rate of duty. There is no necessity for a 35 and a 40 per cent. rate on "cotton cords, braids, gimps, galoons, webbing, goring, suspenders, braces, and all manufactures of cotton not specially mentioned in this act." In order to explain that a little, I have brought down an invoice which calls for linen laces. Under the law of 1874 linen laces were dutiable at 40 per cent., and cotton laces were dutiable at 35 per cent. Under the law of 1883 linen laces were reduced from 40 to 30, and cotton laces advanced from 35 to 40. Now, we had an invoice of Torchon laces [exhibiting], and we will find here two or three pieces that, upon close examination, are composed of cotton. Two or three are composed of linen, two or three that are mixed containing cotton and linen in the proportions of one-third linen and two-thirds cotton, and all sorts of proportions. It bothers the life out of us, and occupies a deal of time and labor. Why not make that one rate of duty? There is no sense in having different rates. We find these [exhibiting] to be cotton, dutiable at 40 instead of 30, as stated by the importer, and in many cases they are mixed all through, page after page, some composed of linen, some of cotton, and some of woolen goods.

The CHAIRMAN. Do not these merchants know the rates of duty?

A. Very likely. I have known them to dispute our classifications. We oftentimes have to go to the laboratory to have them analyzed when

we have a dispute with a merchant. You cannot always tell whether a fabric is cotton or linen fiber.

Mr. BECK. There can no reason be given why cotton lace should not pay as much as linen, or linen as much as cotton?

A. None whatever. Now, under schedule J, sections 336 and 337, nothing but laces come to my division under this jute schedule; but there is no reason for making one set of articles 35, and another 40, and another 30.

The CHAIRMAN. You think that the articles mentioned in paragraphs 336 and 337 ought to have the same rates?

A. Yes, sir. Those two classes are all I have to do with under the flax schedule. I find the two rates; might just as well put them altogether, because now we are reporting upon them when appeals are taken. I think I replied to over five thousand appeals.

Q. Were they at one rate before this new law went into effect?—A. No, sir. Now here is another thing which does not concern me very much, but here is ready-made clothing, paragraphs 366 and 337. Now the idea of "clothing, ready made, and wearing apparel of every description" being 40 cents per pound and 35 per cent. ad valorem, and then come down to jackets, dolmans, &c., where it is 45 cents and 40 per cent. ad valorem. One is the outside garment and the other an inside garment.

The next is in section 368—webbings, gorings, suspenders, braces, beltings, &c., enumerating a number of articles "wrought by hand or braided by machinery." I have had a great many appeals on that expression. Those words ought to be stricken out.

Mr. BECK. Where does the appeal come?

A. They claim that they are not made by machinery, but are made by hand. They appeal on the very goods that are made by hand. The words are useless. Now we come to the famous clause 448. They are appealing on everything, and I have known them to appeal on silk, for clothings, as materials for hats that cannot be used for hats at all.

Mr. BECK. I suppose there is a class of men who call themselves lawyers, in this city, who live by that sort of thing. They appeal on everything and take their chances.

A. They must take their chances; and that would lead, if I had the time, to another material matter. "Laces, trimmings, tissues"—I would strike out all that in reference to the trimmings; there is no use of having that.

Mr. ALDRICH. You would suggest striking out "laces, trimmings, and tissues?"

A. Yes, sir; and then I would add here "vegetable material."

The CHAIRMAN. What are they bringing in under the clause "any other substance?"

A. Silk goods, wool goods, or anything used for hats. They claim that "hat materials" is a more comprehensive term than we understand it to be.

Mr. ALDRICH. Why not strike out the term "hat materials?"

A. The whole thing ought to be stricken out. Why there are ten thousand trimmings for hats.

Mr. ALDRICH. You would leave out all general terms and make it apply simply to specific articles?

A. Yes, I think that would be a good idea. Paragraph 495 is a thing of not much importance. I will speak only of those things that come under my own personal knowledge. You find there "webbing composed of cotton, flax, or any other materials not specially enumerated or pro-

vided for in this act, 35 per centum ad valorem." We get silk webbing and it comes in at 35 per cent.

Mr. ALDRICH. When other silk comes in at 50 per cent.?

A. Yes. That paragraph might be stricken out altogether and webbings would come under their respective heads of cotton or flax.

The CHAIRMAN. What do they make webbings of except cotton, flax, or silk?

A. Worsted.

Q. What is the distinction between worsteds and woolens?

Mr. HOLTHAUSEN. Worsted is combed wool. It is combed out of the wool fleeces and consists of long wool fiber, while woolens are of shorter fiber and carded.

Mr. BECK. What is the reason we should have a different rate of duty on things called woolens and those called worsteds?

A. I do not know; we think it is very foolish here.

The CHAIRMAN. You know of no reason?

Mr. KENT. I do not know of any good reason.

Mr. HOLTHAUSEN. Nobody knows. Now as to the matter of the specific duty on silk goods. The Secretary of the Treasury asked to have a bill prepared for certain laces made by machinery, providing for a specific duty. I prepared a bill, but I suppose you do not care to read it. The object was to ascertain whether certain laces and embroideries could be brought in at certain rates of specific duty. There are sorts of goods that can. I was also asked if their specific rates of duty could be applied to silk and cotton laces. I stated that that cannot possibly be done. I have a veil, for instance, that cost 2,000 francs, and it will weigh perhaps 8 ounces. The suggestion is to make it pay \$10 per pound. You can see at once what rate of duty that will pay. Then I have other laces which are so low that you cannot charge them by the yard; you have to charge them by the dozen yards. So you see it is impossible. You can only apply specific duties on these goods which I have specified here so far as laces are concerned. [Exhibiting a list.] I had a lace veil the other day for a certain lady in Massachusetts invoiced at 10,000 francs. I do not believe it would weigh 12 ounces; it could not have weighed over 12 ounces, at the outside. It is absolutely impossible to apply specific duties to the class of goods which I exhibit here. They are mostly novelties.

Mr. BECK. Now, why not?

A. Well, the proposition on the part of the importers is to get at the rate of duty by the number of threads in the warp, and then apply a specific duty per pound.

Mr. ALDRICH. You now refer to a scheme of specific rates prepared by the importers' association?

A. Yes, sir; this scheme cannot be carried out because the examiners here cannot sit down and count the threads. It would require a special building and quite a number of experts.

Q. Could you do it then?—A. If you found the people who understand it. Perhaps such people may be found here, but they cannot be found in other ports of entry. This scheme would require in many cases another analysis to find the percentage of silk that they contain, which would make the entry of goods very difficult, and it could not be attended to by the present force of examiners, and if it could be carried into effect the result would not be in any way satisfactory, because the basis on which it is founded now is a thousand threads. A thousand threads may constitute grege, organzine, or shappe, all different in size and in value, and would lead to the most various results, as I will show

you [exhibiting a list]. I have calculated by last season's importation, and I will show the figures that it will lead to. Here is the importers' scheme [exhibiting] of all the different articles of which I have made out tables for the Treasury Department in Washington, showing the different lace in dollars per pound and the amount of duties per square yard. There are a dozen tables in Washington which I understand will be printed. Those tables comprise most of the articles of last season's importation, and I applied the scheme of the manufacturers here, as well as that of the importers, to see what the same goods would pay in duties under the different schemes.

The CHAIRMAN. The goods on this table which you exhibit come in at 50 per centum ad valorem, and the table shows what the duty would be under the specific duties contemplated in the scheme prepared by the manufacturers; and also shows what it would be under the scheme of specific duties prepared by the importers; and what it would be under still another prepared by European manufacturers. This table you have worked out from the importations of last year?

A. Yes, sir.

Mr. BECK. The home manufacturer here has raw silk free, has he not?

A. Yes.

Q. And now he wants on these things, with raw silk free, 129 per cent. protection on that article [indicating]?—A. It is not his intention. He does not know how far his principle in actual practice will carry him astray.

Mr. BECK. But you will observe that in nearly every article he guesses pretty well in his own favor.

The CHAIRMAN. I see here that black satin is 146 instead of 50 per cent.

A. Yes, sir.

Q. This table (I will repeat the question) you have carefully prepared from the importations of last year, and they contain the exact equivalents of ad valorem duties now provided for?—A. Yes, sir.

Q. By computations which you have made yourself?—A. Yes, sir.

Mr. BECK. And you give the foreign manufacturers, the home manufacturers and the importers' rate as prepared from their various schemes?

A. Yes, sir.

The CHAIRMAN. If these specific rates were adopted upon either of these schedules, would it be practicable to administer them without a great additional force in the appraiser's department?

A. A very great additional force would be required, and yet you would come to nothing. It would require a great additional force even to find out the classification.

Q. Do you think either of these proposed methods of administration practicable?—A. For myself, I do not believe either.

Mr. ALDRICH. Do you think any scheme could be devised with specific duties that would be practicable?

A. For pure silk goods they could be brought under system, but for mixed goods, part cotton and part silk or other fiber, they cannot be brought under specific duty except where you take some big articles, pick them out and mention them specially; for instance, satin. Many of them are embroidered which are piece-dyed; all such articles might be brought in under specific duty.

The CHAIRMAN. Per yard or per pound?

A. Per pound. Crefeld machine velvets could be all brought under specific duty.

Mr. KENT. I suppose Mr. Holthausen, in stating what he does, would confine himself to dress goods more particularly, because they would come in at a very low rate of duty, even per pound. All this class of goods [exhibiting].

Mr. ALDRICH. Then a very high specific rate on those goods would be necessary to secure any sort of an ad valorem rate?

A. Yes, sir.

The CHAIRMAN. Will you furnish to the committee a copy of those tables, and also a copy of the detailed statement from which you have made up the statement already in print, being that exhibited to the committee, and then attach a duplicate of samples to your statement?

A. Yes, sir. These samples are taken from actual importations in all cases, and the tables are made up from actual importations during the past year.

Q. You have stated that in cases of silk importation unmixed with foreign materials it would be possible to provide specific rates of duty?—A. Yes, I believe so.

Q. Now state, in general terms, to what classes of goods you refer.—A. All plain, pure silk dress goods. But in making this statement I desire to except thin transparent goods and very rich novelties, such as brocades.

Q. What portions of the silk importations are of the class known as silk goods, as compared with other materials known as mixed goods?

Mr. KENT. I can answer that. The amount of mixed goods is probably three times as great as pure silk goods.

Q. That is to say that there are materials other than silk in three-fourths of all the importations made at this port?—A. I am within bounds when I state that.

Q. So that specific rates would only apply to about one-fourth of the silk importations?—A. It would not amount to that; not more than that at any rate.

Mr. BECK. If we did apply specific rates even to that class to which it is suggested they could properly be applied, would it not bear with undue weight upon the lower priced goods, as compared with the higher priced goods?

A. Certainly.

Mr. ALDRICH. Are you familiar with the French tariff on silks?

Mr. HOLTHAUSEN. No, sir; I was never interested in it.

Mr. KENT. I am of opinion that no specific duties can attach with any uniformity unless the ad valorem rates are extremely low. The higher the duty the more difficult it is to apply the specific rates. I have nothing more to say, except that I think that if the general appraiser was instructed to call up the importer and put him under oath it would cure the whole business of undervaluation.

The CHAIRMAN. The rate of duty is now 50 per cent. on silks, and you think there are undervaluations constantly?

A. I think so.

Q. Are they affected by the duty to any degree?—A. Of course they are affected by the rate of duty.

Q. Suppose we were to change the rate to 25 per cent.?—A. The Government would suffer relatively less, but they would still undervalue.

Mr. BECK. And that being so we have to address ourselves as carefully as we can to devise ways and means to secure uniformity of classification and a better degree of inspection than we have now in regard to undervaluations. That is what we must do as legislators, according to your views. The present system does not work?

A. No, it does not work. I think the advances in my division last year were over \$1,800,000. In seven years they have amounted to between nine and ten millions.

Mr. ALDRICH (addressing Mr. McMullen). You think it would add to the efficiency of the service if the limit of salaries allowed examiners were increased?

Mr. McMULLEN. To \$3,500, and I will tell you why. Some time ago a man who was getting \$2,000 wanted an increase, and I wrote to the Secretary for an increase of \$200, but the next thing we saw was that he had had an offer outside the Department and that he had left us. We cannot keep our best men without paying them better.

Q. Would you also increase the limit of compensation for the assistant appraisers?—A. I would put that limit at \$5,000.

Adjourned.

PORT OF NEW YORK, APPRAISER'S OFFICE,
402 Washington Street, April 13, 1886.

DEAR SIR: I transmit herewith letters from Assistant Appraiser Kent, of the silk division of this office, and from Haydn M. Baker, chemist, the one covering tables and samples of fabrics composed of silk and of silk and cotton, for use in consideration of the proposition to change tariff rates on such goods from ad valorem to specific, and the other transmitting a suggestive chart adapted to legislation or classification of wool, with explanation thereof.

The tables and samples prepared by Mr. Kent and the chart submitted by Dr. Baker are sent to you to-day by mail under another cover.

Yours, very respectfully,

LEWIS McMULLEN,
Appraiser.

Hon. WILLIAM B. ALLISON,
Chairman, &c., United States Senate, Washington, D. C.

PORT OF NEW YORK, APPRAISER'S OFFICE,
402 Washington Street, April 13, 1886.

SIR: In fulfillment of a promise made to the subcommittee of the Finance Committee of the United States Senate, I now have the honor to forward twelve tables (calculated upon the equivalents of those sent to the Treasury Department), accompanied by samples of certain goods appertaining thereto composed of silk, and of silk and cotton, showing most unsatisfactory results as compared with the schedules prepared for adoption by Congress, changing the rates of duty from ad valorem to specific, as advocated by the American Silk Association, the foreign manufacturers, and the importers. The labor and time required to analyze under either system proposed, particularly the counting of threads in the warp and the calculations based thereon, could not be performed without a large increase in the force of experts familiar with such practical work.

Here, in the center of the silk industry, it would be possible to find such experts, but whether they could be had at many of the smaller ports of entry is very doubtful, and would in my opinion lead to so many errors in practice as to flood the Treasury Department with protests and appeals.

The expert analyzer employed here is now engaged in the attempt to apply specific rates of duty on a variety of the more staple kinds of dress silks, which, if practicable, may in the future open the way to the discovery of some method by which other articles of silk goods can be brought into the category of merchandise paying specific rates of duty.

I also inclose two illustrations showing the practical operation of applying specific instead of ad valorem rates of duty upon silk laces and cotton laces.

Very respectfully,

WM. KENT,
Assistant Appraiser.

LEWIS McMULLEN, Esq.,
Appraiser.

SILK LACES.

<i>Malines net</i> (pat. 10)—51½ yards, 27 inches wide, weight 5 ounces:	
Cost 5.6 cents, United States currency, per yard.....	\$2 88
Duty at 50 per cent. ad valorem.....	1 44
Duty at \$4 per pound and 18 cents per square yard.....	8 20
Equivalent to 284 per cent. ad valorem.	
<i>White illusion net</i> (pat. 122)—55 yards, 72 inches wide, weight 26 ounces:	
Cost 16 cents, United States currency, per yard.....	8 80
Duty at 50 per cent. ad valorem.....	4 40
Duty at \$4 per pound and 18 cents per square yard.....	26 30
Equivalent to 298 per cent. ad valorem.	
<i>Silk lace, Spanish</i> (pat. 365)—36 yards, 4½ inches wide, weight 6½ ounces:	
Cost 5½ cents, United States currency, per yard.....	1 98
Duty at 50 per cent. ad valorem.....	99
Duty at \$5 per pound and 48 cents per square yard.....	4 19
Equivalent to 212 per cent. ad valorem.	
<i>Spanish guipure net</i> (pat. 1967)—25.30 meters, 70 centimeters wide, weight 3 pounds 2 ounces:	
Cost 3.50 francs per meter (88.55 francs) United States currency.....	17 09
Duty at 50 per cent. ad valorem.....	8 55
Duty at \$5 per pound and 36 cents per square yard.....	23 00
Equivalent to 134½ per cent. ad valorem.	
<i>Chantilly lace</i> (pat. 1596)—14½ yards, 27 inches wide, weight 13½ ounces:	
Cost \$2.53, United States currency, per yard.....	36 68
Duty at 50 per cent. ad valorem.....	18 34
Duty at \$5 per pound and 36 cents per square yard.....	8 17
Equivalent to 22¼ per cent. ad valorem.	
<i>Chantilly lace</i> (pat. 10182)—6½ meters, 27 inches wide, weight 8¾ ounces:	
Cost 11.20 francs per meter (72.80 francs) United States currency.....	14 05
Duty at 50 per cent. ad valorem.....	7 03
Duty at \$5 per pound and 36 cents per square yard.....	4 62
Equivalent to 32.88 per cent. ad valorem.	

COTTON LACES.

- Bridal veil of real point lace*.—3 yards long and 40 inches wide, costing 1,900 francs; weight, 12 ounces.
- Real point lace flounce*.—10¾ yards long, 32 inches wide; cost, 40 francs per meter; weight, 25 ounces; 3 yards long, 24 inches wide; cost 95 francs per meter; weight, 11 ounces.
- Real point lace*.—6½ yards long, costing 26.50 francs per meter; weight, 1½ ounces; 6 yards long, costing 50 francs per metre; weight, 2 ounces; 6 yards long, costing 80 francs per metre; weight, 1¼ ounces.
- Real Duchesse lace*.—12 yards long, costing 40 francs per meter; weight, 3½ ounces; 12 yards long, costing 15 francs per meter; weight, 3½ ounces.
- Real Valenciennes lace*.—14½ yards long, costing 9.75 francs per meter; weight, 2½ ounces; 12¾ yards long, costing 14.50 francs per meter; weight, 2½ ounces.
- Point de Venice lace*.—6¾ yards long, costing 9 francs per meter; weight, 2 ounces; 6¾ yards long, costing 48 francs per meter; weight, 1½ ounces.
- Real Torchon lace*.—48 yards long, costing 12½ centimes per meter; weight, 4½ ounces.
- Real antique lace*.—45 meters long, costing 80 centimes per meter; weight, 5½ pounds.

Equivalents of manufacturers' and

[Figures in bold-face]

Number.	Value.	Manufactures.	MANUFACTURERS.						Equivalent in per cent. ad valorem.
			Weight, in pounds.	Rate of duty per pound.	Amount of duty per piece.	Square yards.	Duty at 18 cents per square yard.	Total amount of duty.	
SILKS.									
1	\$10 96	Black satin	5½	Excluded, silk under 20 per cent. of weight.					50
2	19 10	do	11½	\$1 50	\$16 78	25	\$4 50	\$21 23	111
3	40 50	Colored satin	17½	1 50	26 06	80	14 40	40 46	100
4	71 42	Black satin	18½	1 50	27 75	68	12 24	39 99	56
5	124 64	Colored satin	39	1 50	57 50	109	19 62	77 12	62
6	36 72	do	11	Excluded, silk over 50 per cent. of weight.					50
7	13 68	do	5½	1 50	8 06	29	5 22	13 28	97
8	31 86	do	10½	1 50	15 18	50	9 00	24 18	76
9	17 94	do	5½	1 50	8 62	34	6 12	14 74	82
10	7 44	Colored figured satin	1½	1 50	2 43	7	1 26	3 69	50
11	23 56	do	5½	1 50	7 87	41	7 38	15 25	54
12	15 20	Striped satin	5½	1 50	8 25	31	5 58	13 83	91
13	24 10	Checkered satin	6½	1 50	10 22	41	7 38	17 60	73
14	15 20	do	3½	1 50	4 97	14	2 52	7 49	48
15	150 00	Colored satin	41	Excluded, over 8 ounces per square yard.					50
16	33 40	Black serge	10	1 50	15 00	72	12 96	27 96	84
17	25 96	Black turquois	9	1 20	13 50	36	6 48	19 98	77
18	39 90	do	10	1 50	15 00	54	9 72	24 72	62
19	32 54	Black matelassé	22	1 50	33 00	49	8 82	41 82	129
20	20 40	White striped armure	5½	Excluded, silk under 20 per cent. of weight.					50
21	17 94	White surah	6½	1 50	10 22	35	6 30	16 52	92
22	17 64	Black and colored matelassé ..	11½	1 50	16 37	29	5 42	21 79	126
23	73 06	Colored, figured satin	13½	1 50	19 80	42	7 56	27 36	37
24	9 41	Colored, striped satin	3½	1 50	5 25	13	2 34	17 59	81
25	8 09	Black and colored, square satin.	2	1 50	3 00	11	1 98	4 98	61
26	4 70	Black and colored, picoté....	1½	1 50	2 06	6	1 08	3 14	66
27	17 52	Black, figured, damask	6½	1 50	9 32	38	6 84	16 16	92
28	15 82	Colored, figured, tarlatan....	2½	1 50	3 93	22½	2 05	5 98	38
29	110 00	Tapisserie stuff	66	Excluded, over 8 ounces per square yard ad valorem.					50
30	178 52	do	37½	1 50	56 63	77	13 86	70 49	39
31	128 34	Brocatelle	78	Excluded, over 8 ounces per square yard, ad valorem.					50
32	144 32	do	32½						
33	48 84	Black matelassé, wool shot ..	41						
34	81 23	do	64						

importers' schedules for a specific tariff.

refer to Zurich.]

IMPORTERS.											
Weight, in pounds.	Rate of duty per pound.	Amount of duty by weight.	Width, in inches.	Number of threads.	Rate per 1,000 threads.	Rate per yard.	Yards.	Amount of duty by threads.	Total amount of duty.	Equivalent in per cent. ad valorem.	Number.
5½	\$0 25	\$1 37	18	2,400	Cents. 1	Cents. 2.4	50	\$1 20	\$2 57	23	1
11½	20	1 11	24	8,000	1	8	54½	4 36	2 31	21	2
17½	50	5 65	27	8,250	1	8.25	106	8 75	10 01	53	3
18½	20	2 25	28½	11,900	1	11.9	85½	10 17	6 61	50	4
39	50	8 69	63	27,000	1	27	62½	16 87	17 44	43	5
11	20	3 47	54	4,100	1	4.1	50	2 05	12 22	30	6
5½	50	9 25	19	7,200	1	7.2	55	3 96	19 42	28	7
10½	20	3 70	23½	7,900	1	7.9	76½	6 00	13 87	19	8
5½	50	19 50	23½	8,800	1	8.8	52½	4 62	24 67	20	9
1½	20	7 80	23½	8,800	1	8.8	10½	94	13 05	35	10
5½	40	11 00	19½	6,500	1	6.5	70	4 55	4 25	12	11
5½	50	2 81	19½	6,500	1	6.5	57½	3 74	6 77	49	12
6½	20	1 07	28	10,600	1	10.6	53	5 62	5 03	37	13
3½	50	5 06	24	5,900	1	5.9	20½	1 22	8 02	25	14
41	20	2 02	52	28,500	1½	35.6	50	17 80	5 77	32	15
84	50	1 15	24½	4,200	1	4.2	106	4 45	1 74	23	16
9	20	62	21½	7,400	1	7.4	60½	4 48	1 56	21	17
10	50	2 62	24	11,900	1	11.9	81	9 64	6 65	23	18
22	20	2 10	52	12,400	1	12.4	34	3 92	7 17	25	19
5½	40	2 75	20½	3,260	1	3.26	52½	1 67	9 03	38	20
6½	20	3 41	24	5,500	1	5.5	53	2 91	4 87	32	21
11½	50	1 36	30	5,720	1	5.72	34½	2 00	6 49	42	22
13½	20	1 36	23½	10,700	1½	13.4	65	8 71	6 98	29	23
3½	50	1 71	23½	8,000	1½	10	20½	2 02	2 93	19	24
2	20	66	24	5,500	1½	6.9	16½	1 14	1 88	12½	25
1½	50	41 00	24	12,800	1½	16	9	1 44	58 80	39	26
6½	20	5 00	19	3,980	1½	5	73	3 65	9 45	35	27
2½	40	2 00	48	2,740	1½	3.43	30	1 03	6 45	19	28
66	40	4 50	51	7,300	1½	9.7	54½	5 30	8 98	35	29
37½	50	5 62	51	12,200	1½	15.25	54½	8 30	14 64	37	30
78	40	6 60	51	6,800	1½	8.5	54½	4 63	14 92	46	31
32½	50	1 75	51	12,200	1½	15.50	44	6 82	11 64	29	32
41	40	5 28	52	15,000	1½	18.75	37	6 94	12 72	39	33
64	50	1 37	52	16,250	1½	20.3	47	9 54	12 72	39	34
	40	25 60			1			7 74	33 34	41	

Equivalents of manufacturers' and importers'

[Figures in bold-face]

Number.	Value.	Manufactures.	MANUFACTURERS.						
			Weight, in pounds.	Rate of duty per pound.	Amount of duty per piece.	Square yards.	Duty at 18 cents per square yard.	Total amount of duty.	Equivalent in per cent. ad valorem.
		SILKS—Continued.							
35	10 22	Black Napolitaine	6 $\frac{3}{8}$	Excluded, silk under 20 per cent. of weight, ad valorem.					50
40	14 73	Black satin	10	\$1 50	\$15 00	36	\$6 48	\$21 48	146
41	14 96	Black and colored satin.....	7	1 50	10 50	42	7 56	18 06	120
42	23 29	do	12 $\frac{1}{2}$	1 50	18 30	100	18 00	36 30	158
43	13 70	Colored satin	4 $\frac{3}{4}$	1 50	7 26	28	5 04	12 30	90
44	9 44	do	5 $\frac{3}{16}$	Excluded, silk under 20 per cent. of weight, ad valorem.					50
45	43 50	do	16 $\frac{1}{2}$						
50	.....	Colored lining stuff.....	7 $\frac{1}{2}$	Excluded, silk under 20 per cent. of weight. Chief value cotton <i>paying at present</i> 35 per cent. ad valorem, but to pay in future, according to manufacturers' schedule.					50
51	12 16	do	11 $\frac{1}{4}$						
52	10 70	do	8						
		ALL SILK.							
101	62 92	Black serge.....	19 $\frac{1}{8}$	2 00	38 25	154	27 72	68 97	105
102	70 10	do	18	2 00	36 00	139	25 02	61 02	87
103	27 44	Black taffetas.....	7 $\frac{1}{2}$	2 00	15 00	41	7 38	22 38	82
104	40 64	Black tricotine.....	9 $\frac{3}{4}$	2 00	19 50	40	7 20	26 70	66
105	29 82	Black royal.....	7	2 00	14 00	30	5 40	19 40	65
106	96 12	Black serge.....	11 $\frac{1}{16}$	2 00	23 38	75	13 50	36 88	38
107	50 76	Black ottoman.....	10 $\frac{3}{16}$	2 00	21 12	37	6 66	27 78	55
108	58 38	do	12 $\frac{1}{4}$	2 00	24 50	38	6 84	31 34	56
109	69 62	Black damask	10 $\frac{1}{2}$	2 00	21 00	40	7 20	28 20	40
110	47	Colored gros de Naples	7 $\frac{1}{2}$	3 00	22 50	71	12 78	35 28	75
111	14 48	White tulle.....	2 $\frac{3}{8}$	Excluded, under 1 ounce per sq. yard.					50
112	11 38	do	1 $\frac{5}{8}$						
113	11 64	White veiling.....	1 $\frac{3}{8}$						
114	32 54	White marcelline	3 $\frac{5}{8}$	3 00 | 15 50 | 69 | 12 42 | 27 92					85 00
115	32 94	Colored marcelline	5 $\frac{1}{8}$						
116	20 30	White marcelline.....	2 $\frac{3}{8}$	Excluded, under 1 ounce per square yard.					50
117	16 32	Black and colored taffetas ...	2 $\frac{7}{16}$	*2 50	6 09	39 $\frac{1}{4}$	5 44	11 53	71
118	31 80	Colored gros de Naples.....	5 $\frac{1}{4}$	3 00	17 25	50	9 00	26 25	82
119	32 58	do	4 $\frac{5}{8}$	3 00	14 52	50	9 00	23 52	72
120	34 48	Satin merveilleux.....	3 $\frac{5}{8}$	3 00	10 88	31	5 58	16 46	48
121	20 46	Black rhadame	6 $\frac{1}{16}$	2 00	12 12	29	5 22	17 34	84
122	22 88	Black and colored rhadame..	4 $\frac{1}{2}$	*2 50	11 25	30	5 40	16 65	72

schedules for a specific tariff—Continued.

refer to Zurich.]

IMPORTERS.											Number.
Weight, in pounds.	Rate of duty per pound.	Amount of duty by weight.	Width, in inches.	Number of threads.	Rate per 1,000 threads.	Rate per yard.	Yards.	Amount of duty by threads.	Total amount of duty.	Equivalent in per cent. ad valorem.	
6½	\$0 25 20	\$01 59 1 28	31	1,950	<i>Cents.</i> 1	<i>Cents.</i> 1.95	50	\$0 97	\$2 56 2 27	\$0 25 22	35
10	25 20	2 50 2 00	24	4,800	1	4.8	54	2 59	5 09 4 59	35 31	40
7	25 20	1 75 1 40	28	6,100	1	6.1	54	3 29	5 04 4 69	34 31	41
12½	25 20	3 05 2 44	36	6,860	1	6.9	100	6 90	9 95 9 34	43 40	42
4½	25 20	2 42 97	18½	6,900	1½	8.6	54½	4 65	7 07 4 74	52 34	43
5½	25 20	2 60 1 04	23	5,250	1	5.25	56	2 94	5 44 3 98	58 42	44
16½	25 20	8 25 3 30	36	8,200	1	8.2	100	8 20	16 45 11 50	38 26	45
7½	.....	Silk under 5 per cent. of weight, to pay like pure cotton goods.								.....	50
11½	25 20	2 94 2 35	36	2,400	1	2.4	124	2 98	5 92 4 33	48 36	51
8	25 20	2 00 1 60	36	2,750	1	2.75	100	2 75	4 75 4 35	45 41	52
19½	70 50	13 39 9 56	45	7,720	1½	9.65	123	10 90	24 39 19 96	29 32	101
18	70 50	12 60 9 00	44	7,570	1½	9.46	114	10 78	23 38 19 78	33 28	102
7½	70 50	5 25 3 75	18½	4,060	1½	5.08	80	4 06	9 31 7 81	34 28	103
9½	70 50	6 82 4 87	22	8,400	1½	10½	65	6 72	13 54 11 49	33 28	104
7	70 50	4 90 3 50	20½	7,900	1½	9.88	52½	5 19	10 09 8 69	33 29	105
11½	70 50	7 90 5 85	28	8,500	1½	10.6	96	10 18	18 08 16 03	19 17	106
10½	70 50	7 31 5 34	21½	8,560	1½	10.7	62	6 63	13 94 11 92	27 24	107
12½	70 50	8 58 6 12	22	12,150	1½	15.19	62	9 42	18 00 15 54	31 27	108
10½	70 50	7 35 5 25	21	9,600	1½	12	68½	8 22	15 57 13 47	22 19	109
7½	1 00 70	7 50 5 25	24	6,400	1½	8	107	8 56	16 06 13 91	33 29	110
2½	1 00 70	2 38 1 66	27½	3,340	1½	4.18	100	4 18	6 56 5 84	45 40	111
1½	1 00 70	1 83 1 28	35	2,170	1½	2.71	100	2 71	4 54 3 99	40 35	112
1½	1 00 70	1 38 96	13½	1,300	1½	1.62	100	1 62	3 00 2 58	26 22	113
3½	1 00 70	3 62 2 36	36	3,430	1½	4.29	104	4 38	8 00 6 74	25 21	114
5½	1 00 70	5 17 3 62	24	2,170	1½	2.71	103	2 79	7 96 6 41	24 19	115
2½	1 00 70	2 12 1 49	19½	1,850	1½	2.31	107	2 47	4 59 3 96	23 19	116
2½	1 00 70	2 44 1 72	16½	2,500	1½	3.12	66	2 06	4 50 3 78	28 23	117
5½	1 00 70	5 75 3 83	17½	4,000	1½	5.00	102	5 10	10 85 8 23	35 28	118
4½	1 00 70	4 84 3 38	17½	4,700	1½	5.88	105	6 16	11 00 9 54	33 29	119
3½	1 00 70	3 62 2 36	20½	5,850	1½	7.31	54½	3 79	7 41 6 15	21 18	120
6½	70 50	4 24 3 15	20½	5,080	1½	6.35	51	3 24	7 48 5 70	36 28	121
4½	1 00 50	4 50 2 25	19	5,400	1½	6½	57	3 85	8 35 5 33	36 23	122

schedules for a specific tariff—Continued.

refer to Zurich.]

IMPORTERS.											
Weight, in pounds.	Rate of duty per pound.	Amount of duty by weight.	Width, in inches.	Number of threads.	Rate, per 1,000 threads.	Rate per yard.	Yards.	Amount of duty by threads.	Total amount of duty.	Equivalent in per cent. ad valorem.	Number.
5 ³ / ₁₆	\$1 00 70	\$5 19 3 63	20	5,320	Cents. 1 ¹ / ₄	Cents. 6.65	52 ¹ / ₂	\$3 50	\$8 69	\$0 32 28	123
9 ¹ / ₂	1 00 70	9 50 6 65	24 ¹ / ₂	3,730	1 ¹ / ₄	4.66	108	5 03	14 53	28 23	124
3 ³ / ₁₆	1 00 70	3 30 2 31	18 ¹ / ₂	4,900	1 ¹ / ₄	6.12	55	3 37	6 67	15 12 ¹ / ₂	125
1 ¹ / ₈	1 00 70	1 17 82	21	2,400	1 ¹ / ₄	3.00	50	1 50	2 67	15 13	126
2 ¹ / ₁₆	1 00 70	2 10 1 47	22 ¹ / ₂	8,000	1 ¹ / ₄	10.00	15 ¹ / ₂	1 52	3 62	18 14 ¹ / ₂	127
3 ¹ / ₂	{ 1 00 70	{ 3 50 2 45	{ 22 ¹ / ₂	{ 3,400 triple, or 10,200 single.	1 ¹ / ₄ 1 ¹ / ₄	4.25 12.75	15 15	64 1 92	4 14 or 5 42	{ 9 7 or 12 9 ¹ / ₂	128
1 ³ / ₈	1 00 70	1 67 1 17	23 ¹ / ₂	8,800	1 ¹ / ₄	11	12 ¹ / ₂	1 33	3 00	13 10 ¹ / ₂	129
5 ¹ / ₂	{ 1 00 70	{ 5 50 3 85	{ 22 ¹ / ₂	{ 3,600 triple, or 10,800 single.	1 ¹ / ₄ 1 ¹ / ₄	4.5 13.5	50 50	2 25 6 75	7 75 or 12 25	{ 15 12 or 23 20	132
2 ¹ / ₁₆	{ 1 00 70	{ 2 06 1 44	{ 23	{ 7,250 double, or 14,500 single.	1 ¹ / ₄ 1 ¹ / ₄	9.06 18.12	13 13	1 18 2 36	3 24 or 4 42	{ 11 9 ¹ / ₂ or 15 13	133
8 ¹ / ₁₆	6 00	51 75							51 75	48	130
3 ⁵ / ₁₆	60	2 00	18	1,200	2 ³ / ₄	3.3	17 ¹ / ₂	58	2 58	25	201
4 ¹ / ₁₆	60	2 02	18	1,200	2 ³ / ₄	3.3	25 ¹ / ₂	87	3 49	27	202
5 ¹ / ₁₆	60	3 15	17	1,300	2 ³ / ₄	3.5	28 ¹ / ₂	94	4 09	22	203
4 ³ / ₁₆	60	2 77	18	1,540	2 ³ / ₄	4 ¹ / ₂	19	81	3 58	26	205
3 ¹ / ₈	60	1 80	18	1,370	1 ¹ / ₂	2	22 ¹ / ₂	46	2 26	23	207
3 ⁵ / ₁₆	60	1 99	18	1,370	1 ¹ / ₂	2	17 ¹ / ₂	35	2 34	14	208
3 ⁷ / ₁₆	60	2 32	18	6,500	1 ¹ / ₂	9 ³ / ₄	21 ¹ / ₂	2 06	4 38	32	209
3 ⁹ / ₁₆	60	2 04	18	2,580	1 ¹ / ₂	3.9	16	62	2 68	21	210
3 ¹ / ₂	6 00	21 00							21 00	1 40	211
5 ¹ / ₈	6 00	31 20							31 20	82	212
3 ³ / ₄	60	2 10	19	7,320	1 ¹ / ₂	11	18 ¹ / ₂	2 00	4 10	22	214
4 ¹ / ₄	60	2 55	19	1,440	2 ³ / ₄	4	21 ¹ / ₈	86	3 41	12	215
6	60	3 60	21	5,600	2 ³ / ₄	15	21	3 19	6 79	23	216
9 ¹ / ₈	60	5 47	22	8,500	1 ¹ / ₂	12 ³ / ₄	25	3 19	8 66	18	217
4 ³ / ₁₆	60	2 51	19	7,320	1 ¹ / ₂	11	18	1 98	4 49	14	218
8 ¹ / ₁₆	60	5 10	23	2,200	2 ³ / ₄	11	22	2 42	7 52	17 ¹ / ₂	219
2 ¹ / ₈	60	1 50	18	1,880	2 ³ / ₄	5.2	10 ³ / ₄	56	2 06	14	220
5 ¹ / ₄	60	3 15	23	1,470	2 ³ / ₄	4	15	60	3 75	6	221
9 ¹ / ₁₆	60	5 70	22	1,470	2 ³ / ₄	4	30 ³ / ₈	1 21	6 91	8	223
6 ¹ / ₁₆	60	3 25	19	1,200	2 ³ / ₄	3.3	24	79	4 04	26	224
8 ¹ / ₁₆	60	4 89	24	2,400	2 ³ / ₄	6.6	14 ³ / ₈	96	5 85	15	225
9 ¹ / ₈	60	5 88	23	6,200	1 ¹ / ₂	9.3	14 ¹ / ₈	1 32	7 20	9	226
7	60	4 20	18 ¹ / ₂	1,940	2 ³ / ₄	5 ¹ / ₂	24 ¹ / ₄	1 32	5 56	22	227
1 ¹ / ₈	80	1 30	17	2,400	3 ¹ / ₄	7.8	11	86	2 16	21	228
2	80	1 60	18 ¹ / ₂	2,800	3 ¹ / ₄	9.8	11 ¹ / ₂	1 09	2 69	22	329
4 ¹ / ₁₆	60	2 85	18	1,370	2 ³ / ₄	3.8	22	84	3 69	26	230
4 ³ / ₁₆	60	2 64	18	1,710	2 ³ / ₄	4.7	21 ¹ / ₄	1 00	3 64	22	231
6	60	3 60	18 ¹ / ₂	1,760	2 ³ / ₄	4.9	24 ¹ / ₈	1 18	4 78	25	232
4 ¹ / ₈	60	2 52	18	1,370	2 ³ / ₄	3.8	22	84	3 36	28	233
3 ¹ / ₄	60	2 25	18 ¹ / ₂	1,580	2 ³ / ₄	4 ¹ / ₂	18 ¹ / ₂	80	3 05	22	234
4 ³ / ₁₆	60	2 77	19	1,440	3 ¹ / ₄	4	19 ¹ / ₄	77	3 54	19	235
2 ¹ / ₄	80	2 00	17 ¹ / ₂	1,800	3 ¹ / ₄	5.85	16 ¹ / ₄	95	2 95	17	236
4	80	3 20	19	3,600	3 ¹ / ₄	11.7	25	2 92	6 12	19	237
3 ³ / ₁₆	80	2 90	18 ¹ / ₂	3,500	3 ¹ / ₄	11.3	22 ¹ / ₈	2 50	5 40	18	238
6 ¹ / ₁₆	60	3 70	21 ¹ / ₂	4,900	2 ³ / ₄	13.4	28	3 75	7 45	29	244
4 ¹ / ₈	60	2 90	18 ¹ / ₂	3,200	2 ³ / ₄	8.8	27	2 38	5 28	21	245
4	60	2 40	19	7,540	2 ³ / ₄	21	22	4 62	7 02	29	246

* Assumed.

Equivalents of manufacturers' and importers'

[Figures in bold-face]

Number.	Value.	Manufactures.	MANUFACTURERS.						
			Weight, in pounds.	Rate of duty per pound.	Amount of duty per piece.	Square yards.	Duty at 18 cents per square yard.	Total amount of duty.	Equivalent in per cent. ad valorem.
PLUSH.									
301	54 26	Colored plush	19	Excluded, over 8 ounces per square yard.....					
302	12 08	do	4	Excluded, silk, over 50 per cent. of weight.....					
303	7 74	do	3 ⁵ / ₁₆	\$1 50	\$4 97	8 ¹ / ₂	\$1 53	\$6 50	84
304	60 75	do	27 ⁵ / ₁₆	Excluded, over 8 ounces per square yard.....					
305	120 83	do	37	{ Excluded, silk over 50 per cent. of weight and {					
306	138 15	do	42 ³ / ₄	{ over 8 ounces per square yard. }					
307	11 70	do	5 ¹ / ₄	Excluded, silk over 57 per cent. of weight.....					
308	12 16	do	3 ³ / ₁₆	\$1 50	\$4 79	8 ¹ / ₂	\$1 58	\$6 37	52
309	19 05	do	7 ¹ / ₂	Excluded, over 8 ounces per square yard.....					
310	33 60	do	5 ¹ / ₁₀	Excluded, silk over 50 per cent. of weight.....					
311	35 30	do	9 ³ / ₁₆	{ Excluded, over 8 ounces per square yard..... }					
312	35 10	do	12 ³ / ₄	{					
313	6 67	do	2 ³ / ₁₆	\$1 50	\$4 00	6	\$1 08	\$5 08	75
315	17 25	Ombre plush.....	3 ³ / ₁₆	Excluded, silk over 50 per cent. of weight.....					
316	56 62	Fancy plush.....	6	{ Excluded, silk over 8 ounces per square yard. }					
317	69 32	do	6	{					
318	11 29	do	2 ¹ / ₄	{ Excluded, silk over 50 per cent. of weight }					
319	25 25	do	3 ³ / ₁₆	{					
320	11 68	do	1 ⁷ / ₈	{					
321	66 66	do	14 ¹ / ₂	{ Excluded, silk over 8 ounces per square yard. }					
322	122 68	do	10 ³ / ₁₆	{					
323	14 00	do	2 ³ / ₄	{ Excluded, silk over 50 per cent. of weight..... }					
324	50 00	do	3 ¹ / ₄	{					
VELVETS.									
401	79 90	Colored velvet, black back...	7 ¹ / ₁₆	*\$2 50	\$19 32	24 ¹ / ₂	\$4 41	\$23 73	30
402		do							
403		do							
404	71 30	Black velvet.....	8	2 00	16 00	23	4 14	20 14	28
405	30 38	do	3		6 00	9	1 72	7 72	25
NOTE.—The above are types for pure silk velvets generally.									
414	57 46	Black and colored fancy velvet.	4 ¹ / ₂	*\$2 50	\$10 62	9 ¹ / ₂	\$1 73	\$12 35	21
415	87 80	Colored, fancy velvet	3 ⁵ / ₁₆	3 00	10 87	16	2 88	13 75	16
416	58 48	do	2 ¹ / ₁₆		6 50	9 ¹ / ₂	1 71	8 21	14
501	80	Black ribbon.....	1 ³ / ₁₆	2 00	56	2	36	92	115
502	52	do	1 ³ / ₁₆	1 50	1 12	2	36	1 48	(1)285
503	5 06	Colored ribbon	2 ¹ / ₁₆	1 50	3 15	8 ¹ / ₂	1 48	4 63	93
504	1 12	do	3 ³ / ₁₆ oz	1 50	34	2 ¹ / ₁₆	39	73	65
505	88	do	2 ¹ / ₁₆ oz	1 50	23	2 ¹ / ₁₆	39	62	71
506	20 60	do	3 ³ / ₁₆ oz	1 50	5 40	14	2 52	7 92	38
507	6 32	do	1 ⁵ / ₁₆	1 50	2 80	8 ¹ / ₂	1 48	4 88	67
508	7 62	do	2	1 50	3 00	8 ¹ / ₂	1 58	4 58	60
509	5 12	Black and colored ribbon	3 ³ / ₁₆	Excluded, over 8 oz. per square yard.....					
510	12 54	Colored ribbon	3	\$1 50	\$4 50	\$10	\$1 80	\$6 30	50
513	60	do	1 ³ / ₁₆	1 50	41	2	36	77	128
514	1 22	do	1 ³ / ₁₆	1 50	64	2 ¹ / ₄	40	1 04	85
515	1 62	Black ribbon	4	1 50	86	2 ¹ / ₄	50	1 36	86
516	2 36	do	4	1 50	1 12	2 ¹ / ₄	48	1 60	68
517	14 86	Colored ribbon.....	2 ¹ / ₁₆	1 50	4 35	20	3 60	7 95	53
518	17 90	Black and colored ribbon	4 ¹ / ₁₆	1 50	6 25	13 ³ / ₁₆	2 46	8 71	48
519	3 02	Colored ribbon	9 ¹ / ₁₆ oz.	1 50	86	5	90	1 76	59
520	7 82	Checkered ribbon	2 ¹ / ₁₆	1 50	4 20	10	1 80	6 00	77
521	6 40	do	1 ¹ / ₁₆	1 50	2 07	6 ¹ / ₂	1 17	3 24	51
522	14 48	Figured colored ribbon	2 ¹ / ₁₆	1 50	5 50	9 ¹ / ₁₆	1 76	7 26	50
523	9 48	Ottoman ribbon	1 ¹ / ₁₆	1 50	2 06	6 ¹ / ₂	1 17	2 67	28
524	37 28	Striped ribbon.....	6 ³ / ₁₆	1 50	10 20	19	3 42	13 62	36
525	9 30	Figured ribbon.....	2 ¹ / ₁₆	1 50	3 30	8 ¹ / ₂	1 48	4 78	51
526	8 18	do	1 ⁵ / ₁₆	1 50	2 66	8 ¹ / ₂	1 48	4 14	51
527	11 96	Checkered ribbon.....	2 ¹ / ₁₆	1 50	3 14	10	1 80	4 94	41
528	22 58	Black figured ribbon	3 ¹ / ₄	1 50	4 71	10	1 80	6 51	29
529	22 58	Colored ribbon.....	2 ¹ / ₁₆	1 50	4 25	10	1 80	6 05	27
530	19 56	do	2 ¹ / ₄	Excluded, weight of silk over 50 per cent. of weight					
531	7 53	Fancy ribbon	3 ¹ / ₁₆	{ Excluded, weight of silk under 20 per cent. of {					
532	10 54	Fancy printed ribbon.....	3 ¹ / ₁₆	{ weight. }					
533	18 97	Figured (with metal) ribbon.	4 ¹ / ₁₆	{					

* Assumed.

schedules for a specific tariff—Continued.

refer to Zurich.]

IMPORTERS.											Number.
Weight, in pounds.	Rate of duty per pound.	Amount of duty by weight.	Width, in inches.	Number of threads.	Rate per 1,000 threads.	Rate per yard.	Yards.	Amount of duty by threads.	Total amount of duty.	Equivalent in per cent. ad valorem.	
					<i>Cents.</i>	<i>Cents.</i>					
19	\$0 60	\$11 40	24	910	2 $\frac{3}{4}$	2 $\frac{1}{2}$	48	\$1 20	\$12 60	\$ 023	301
4	80	3 20	17	1,280	3 $\frac{1}{4}$	4 $\frac{1}{8}$	24 $\frac{1}{4}$	1 01	4 21	35	302
3 $\frac{5}{16}$	60	1 99	18	1,200	2 $\frac{3}{4}$	3 $\frac{3}{16}$	17	56	2 55	33	303
27 $\frac{3}{8}$	60	16 56	50	3,800	2 $\frac{3}{4}$	10.45	20	2 09	18 65	30	304
37	1 50	55 50	50	3,800	3 $\frac{1}{4}$	12.35	20	2 47	57 97	48	305
42 $\frac{1}{2}$	1 50	64 12	50	3,800	3 $\frac{1}{4}$	12.35	20	2 47	66 59	47	306
51 $\frac{1}{2}$	60	3 15	22	1,260	2 $\frac{3}{4}$	3.46	19 $\frac{3}{8}$	6 71	3 86	33	307
3 $\frac{3}{16}$	60	1 92	18	1,200	2 $\frac{3}{4}$	3.3	17 $\frac{5}{8}$	58	2 50	26	308
7 $\frac{1}{2}$	60	4 50	24	910	2 $\frac{3}{4}$	2 $\frac{1}{2}$	20	50	5 00	21	309
5 $\frac{1}{10}$	60	3 06	22	1,470	2 $\frac{3}{4}$	4	20	80	3 86	12	310
9 $\frac{3}{8}$	60	5 90	24	1,370	2 $\frac{3}{4}$	4 $\frac{1}{2}$	20	90	6 80	19	311
12 $\frac{1}{2}$	60	7 50	23	1,760	2 $\frac{3}{4}$	4.84	27	1 31	8 81	25	312
2 $\frac{3}{4}$	60	1 60	23	1,000	2 $\frac{3}{4}$	2 $\frac{1}{2}$	12 $\frac{1}{2}$	33	1 93	29	313
3 $\frac{1}{4}$	60	2 16	24 $\frac{1}{2}$	1,870	1 $\frac{1}{2}$	2 $\frac{1}{2}$	13 $\frac{3}{4}$	38	2 54	15	315
6	1 50	9 00	22	2,100	3 $\frac{1}{4}$	6 $\frac{1}{8}$	15	1 02	10 02	18	316
6	60	3 60	23	1,320	2 $\frac{3}{4}$	3.63	15	54	4 14	6	317
2 $\frac{1}{4}$	60	1 65	18	1,370	1 $\frac{1}{2}$	2	16 $\frac{3}{8}$	33	1 98	18	318
3 $\frac{3}{8}$	60	2 17	21	2,900	1 $\frac{1}{2}$	4 $\frac{3}{8}$	16 $\frac{1}{4}$	71	2 88	11 $\frac{1}{2}$	319
1 $\frac{1}{8}$	60	1 13	18	1,370	1 $\frac{1}{2}$	2	13	26	1 39	12	320
14 $\frac{1}{2}$	60	8 70	23	1,760	2 $\frac{3}{4}$	8 $\frac{3}{8}$	25	2 10	10 80	16	321
10 $\frac{3}{8}$	1 50	15 93	23	2,300	3 $\frac{1}{4}$	7 $\frac{1}{2}$	25	1 88	17 81	14 $\frac{1}{2}$	322
2 $\frac{3}{4}$	60	1 60	18 $\frac{1}{2}$	3,960	2 $\frac{3}{4}$	11	11	1 21	2 81	20	323
3 $\frac{1}{4}$	60	2 25	23	3,960	2 $\frac{3}{4}$	11	15	1 65	3 90	8	324
7 $\frac{1}{16}$	1 50	11 53	20	4,000	3 $\frac{1}{4}$	13	44	5 72	17 25	21 $\frac{1}{2}$	401
											402
											403
8	1 50	12 00	19	2,900	3 $\frac{1}{4}$	9.4	43 $\frac{5}{8}$	4 10	16 10	22	404
3		4 50	20	3,420		11	16 $\frac{1}{8}$	1 77	6 77	21	405
4 $\frac{1}{4}$	1 50	6 37	23	5,280	3 $\frac{1}{4}$	17.2	15	2 58	8 95	16	414
3 $\frac{5}{8}$		5 43		3,500		11.4	25	2 85	8 28	9	415
2 $\frac{3}{8}$		3 25		6,400		20.8	15	3 42	6 37	11	416
1 $\frac{5}{16}$	1 50	42								52 $\frac{1}{2}$	501
3 $\frac{1}{16}$	1 40	1 05								†200(?)	502
2 $\frac{1}{10}$	75	1 57								31	503
3 $\frac{3}{8}$ oz.	1 40	32								57	504
2 $\frac{1}{8}$	1 40	22								50	505
3 $\frac{3}{8}$	1 40	5 04								24	506
1 $\frac{1}{8}$	75	1 38								22	507
2	75	1 50								20	508
3 $\frac{3}{16}$	1 40	4 62								90	509
3	2 00	6 00								48	510
2 $\frac{7}{16}$	2 00	34								1 11	513
3 $\frac{3}{8}$	2 00	86								1 42	514
3 $\frac{1}{4}$	1 40	80								50	515
3 $\frac{1}{4}$	1 40	1 05								44	516
2 $\frac{1}{10}$	2 00	5 80								40	517
4 $\frac{1}{8}$	1 40	5 83								32	518
9 $\frac{1}{8}$ oz.	2 00	1 14								38	519
2 $\frac{1}{4}$	1 40	3 92								50	520
1 $\frac{3}{8}$	1 40	1 92								30	521
2 $\frac{3}{8}$	2 00	7 33								50	522
1 $\frac{3}{8}$	1 40	1 92								20	523
6 $\frac{3}{16}$	1 40	9 52								25	524
2 $\frac{1}{8}$	1 40	3 08								33	525
1 $\frac{5}{8}$	1 40	2 57								31	526
2 $\frac{1}{16}$	1 40	2 89								24	527
3 $\frac{1}{4}$	2 00	6 29								28	528
2 $\frac{3}{8}$	2 00	5 66								25	529
2 $\frac{1}{4}$	2 00	5 50								28	530
3 $\frac{1}{2}$	75	2 62								35	531
3 $\frac{1}{2}$	75	2 62								25	532
4 $\frac{1}{16}$	1 40	6 60								35	533

† Probably a mistake somewhere.

schedules for a specific tariff—Continued.

refer to Zurich.]

[illegible]

Equivalents in per cent. ad valorem.

[Numbers marked x are excluded.]

No.	Manufactures.	Manufacturers.	Importers.	Zurich.
SILKS.				
<i>Silk and cotton, 50 per cent. duty.</i>				
1	Black satin	x	23	21
2	do	111	53	50
3	Colored satin	100	43	30
4	Black satin	56	28	19
5	Colored satin	62	29	20
6	do	x	35	12
7	do	97	49	37
8	do	76	35	25
9	do	82	42	32
10	Colored, figured	50	23	21
11	do	54	25	23
12	Striped satin	91	42	32
13	Checkered satin	73	38	29
14	do	48	19	12½
15	Colored satin	x	39	.....
16	Black serge	84	35	19
17	Black turquoise	77	35	24
18	do	62	37	29
19	Black matelassé	129	46	39
20	White striped armure	x	15	13
21	White surah	92	35	24
22	Black and colored matelassé	126	43	36
23	Colored figured satin	37	21	17
24	Colored striped satin	81	40	24
25	Black and colored checkered	61	27	16
26	Black and colored picolé	66	45	30
27	Black figured damas	92	39	31
28	Colored figured tarlatan	38	15	12
29	Tapisserie stuff	x	35	27
30	do	39	15	12
31	Brocatelle	x	34	27
32	do	x	16	13
33	Black matelassé, wool shot	x	57	.....
34	do	x	51	.....
35	Black napolitaine	x	25	22
40	Black satin	146	35	31
41	Black and colored satin	120	34	31
42	do	158	43	40
43	Colored satin	90	52	41
44	do	x	58	42
45	do	x	38	26
<i>Present duty, 35 per cent.</i>				
50	Colored lining stuff	x	x	.....
51	do	x	48	36
52	do	x	45	41
PURE SILK.				
<i>50 per cent. duty.</i>				
101	Black serge	105	39	32
102	do	87	33	25
103	Black taffetas	82	34	25
104	Black tricotine	66	33	21
105	Black royal	65	33	25
106	Black serge	38	19	15
107	Black ottoman	55	27	21
108	do	56	31	24
109	Black damas	40	22	17
110	Colored gros de Naples	75	33	29
111	White tulle	x	45	40
112	do	x	40	35
113	White veiling	x	26	22
114	White marcelline	x	25	21
115	Colored marcelline	85	24	19
116	White marcelline	x	23	19
117	Black and colored taffetas	71	28	23
118	Colored gros de Naples	82	35	28
119	do	72	33	29
120	Colored satin merveilleux	48	21	18
121	Black rhadame	84	36	28
122	Black and colored rhadame	72	36	23
123	Colored rhadame	71	32	23

Equivalents in per cent. ad valorem—Continued.

[Numbers marked x are excluded.]

No.	Manufactures.	Manufacturers.	Importers.	Zurich.
PURE SILK—Continued.				
50 per cent. duty—Continued.				
124	Black and colored tricotine	72	28	23
125	White all boiled taffetas	65	15	12½
126	Colored crape	49	15	13
127	Rich figured	38	18	14½
128	do	27	9-12	7-9½
129	do	26	13	10½
130	Rich moiré antique	26	15-23	13
133	Figured, bead embroidered	25	48	.....
MANUFACTURES OF SILK AND COTTON.				
Duty 50 per cent.				
201	Black velvet	x	25	25
202	Colored velvet	68	27	27
203	do	x	22	22
205	do	x	26	26
207	Striped velvet	67	23	23
208	do	x	14	14
209	do	x	32	32
210	Checkered velvet	x	21	21
211	Black bead embroidered velvet	x	140	140
212	do	x	82	82
213	do	x	.....	.....
214	Figured velvet	x	22	22
215	do	x	12	12
216	do	x	23	23
217	do	x	18	18
218	do	x	14	14
219	do	x	17½	17½
220	do	x	14	14
221	Ciselé velvet	x	6	6
223	do	x	8	8
224	Figured velvet	x	26	26
225	do	x	15	15
226	do	x	9	9
227	Black velvet	x	22	22
228	do	x	21	21
229	do	x	22	22
230	do	x	26	26
231	do	x	22	22
232	do	x	25	25
233	Colored velvet	x	28	28
234	do	x	22	22
235	do	x	19	19
236	do	x	17	17
237	do	x	19	19
238	do	x	18	18
244	Figured velvet	x	29	29
245	do	x	21	21
246	do	x	29	29
MANUFACTURES OF SILK AND COTTON.				
Duty 50 per cent.				
301	Colored plush	x	23	23
302	do	x	35	35
303	do	84	33	33
304	do	x	30	30
305	do	x	48	48
306	do	x	47	47
307	do	x	33	33
308	do	52	21	21
309	do	x	26	26
310	do	x	12	12
311	do	x	19	19
312	do	x	25	25
313	do	75	29	29
315	Ombré plush	x	15	15
316	Fancy plush	x	18	18
317	do	x	6	6
318	do	x	18	18
319	do	x	11½	11½
320	do	x	12	12

Equivalents in per cent. ad valorem—Continued.

[Numbers marked x are excluded.]

No.	Manufactures.	Manufacturers.	Importers.	Zurich.
MANUFACTURES OF SILK AND COTTON—Continued.				
<i>Duty 50 per cent.—Continued.</i>				
321	Fancy plush.....	x	16	16
322	do.....	x	14½	14½
323	do.....	x	20	20
324	do.....	x	8	8
MANUFACTURES OF PURE SILK.				
<i>Duty 50 per cent.</i>				
401	Colored velvet.....	30	21½	21½
404	Black velvet.....	28	22	22
405	do.....	25	21	21
414	Fancy velvet.....	21	16	16
415	do.....	16	9	9
416	do.....	14	11	11
MANUFACTURES OF SILK AND COTTON.				
<i>Duty 50 per cent.</i>				
501	Black ribbon.....	115	52½	.....
502	do.....	(1)	(1)	.....
503	Colored ribbon.....	93	31	.....
504	do.....	65	57	.....
505	do.....	71	50	.....
506	do.....	38	24	.....
507	do.....	67	22	.....
508	do.....	60	20	.....
509	Black and colored ribbon.....	x	90	.....
510	Colored ribbon.....	50	48	.....
513	do.....	128	111	.....
514	do.....	85	142	.....
515	Black ribbon.....	86	50	.....
516	do.....	68	44	.....
517	Colored ribbon.....	53	40	.....
518	Black and colored ribbon.....	48	32	.....
519	Colored ribbon.....	59	38	.....
520	Checkered ribbon.....	77	50	.....
521	do.....	51	30	.....
522	Colored figured ribbon.....	50	50	.....
523	Ottoman ribbon.....	28	20	.....
524	Striped ribbon.....	36	25	.....
525	Figured ribbon.....	51	33	.....
526	do.....	51	31	.....
527	Checkered ribbon.....	41	24	.....
528	Black figured ribbon.....	29	28	.....
529	Colored ribbon.....	27	25	.....
530	do.....	x	28	.....
531	Fancy ribbon.....	x	35	.....
532	Fancy printed ribbon.....	x	25	.....
533	Figured with metal ribbon.....	x	35	.....
534	Black velvet ribbon.....	x	23	.....
535	do.....	x	31	.....
536	Colored velvet ribbon.....	x	39	.....
537	do.....	x	28	.....
538	Black velvet ribbon.....	x	42	.....
539	do.....	x	42	.....
540	Figured ribbon.....	x	22	.....
541	Checkered ribbon.....	x	16	.....
542	Figured (with metal) ribbon.....	24	16	.....
543	Figured ribbon.....	x	14	.....
544	do.....	x	14	.....
545	Fancy plush ribbon.....	x	21	.....
546	Broché ribbon.....	x	17	.....
547	Ottoman and satin ribbon.....	x	22	.....
548	Plush and gold ribbon.....	20	14	.....
549	do.....	21	14	.....
550	Colored plush ribbon.....	x	25	.....
551	Velvet and gold ribbon.....	28	21	.....
552	Ombre plush ribbon.....	x	18	.....
IDEM.				
<i>Duty 35 per cent.</i>				
601	Colored ribbon.....	x	28	.....
602	do.....	x	90	.....
603	do.....	x	59	.....

Equivalents in per cent. ad valorem—Continued.

Numbers marked × are excluded.

No.	Manufactures.	Manufacturers.	Importers.	Zurich.
IDEM—Continued.				
<i>Duty 35 per cent.—Continued.</i>				
604	Colored ribbon.....	×	28	.....
605	do.....	×	20	.....
606	do.....	×	24	.....
ALL SILK RIBBONS.				
<i>Duty 50 per cent.</i>				
555	Colored satin ribbon.....	68	34	.....
556	Colored taffetas ribbon.....	68	33	.....
557	Black watered ribbon.....	59	23	.....
558	Colored watered ribbon.....	37	18	.....
559	Black satin ribbon.....	53	33	.....
560	Colored satin ribbon.....	26	14	.....
561	Fancy satin ribbon.....	41	23	.....
562	Colored satin ribbon.....	37	20	.....
563	Black grosgrain ribbon.....	47	23	.....
564	Colored satin ribbon.....	26	14	.....
565	Algérienne ribbon.....	49	22	.....
566	Black grosgrain ribbon.....	70	56	.....
567	Striped and watered ribbon.....	35	18	.....
568	Figured ribbon.....	48	24	.....
569	Colored taffetas ribbon.....	×	27	.....
570	do.....	60	29	.....
571	do.....	43	21	.....
572	Black grosgrain ribbon.....	×	32	.....

EXHIBIT A.—Statement showing the action taken by the appraiser on twenty-five reports, received at divers times, of invoices advanced by the experts employed at the respective consulates at Lyons, France, and Basle, Horgen, and Zurich, Switzerland:

Date of report.	Consulate.	Total value of invoices.	Amount added by expert.	Amount added by appraiser.	Appraiser in excess of expert.	Expert in excess of appraiser.	Appraiser's percentage over expert.	Expert's percentage over appraiser.
		<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>		
Oct., 1883	Horgen.....	760,362.80	36,525.05	74,868.62	38,343.57	.....	4.80	.....
Nov., 1883	do.....	489,951.70	28,733.65	50,761.88	22,028.23	.....	4.16	.....
Feb., 1885	Zurich.....	1,086,331.55	126,371.40	115,760.17	.....	10,611.23	.....	0.97
Mar., 1885	do.....	819,085.30	104,714.80	85,976.61	.....	18,738.19	.....	2.24
Apr., 1885	do.....	365,760.00	44,175.90	37,573.45	.....	6,602.45	.....	1.79
Apr., 1885	Horgen.....	614,569.35	72,318.55	77,579.47	5,260.90	.....	0.86	.....
Apr., 1885	Lyons.....	248,227.40	50,134.10	34,058.27	.....	16,075.83	.....	6.47
May, 1885	do.....	198,012.25	33,491.15	28,447.83	.....	5,043.32	.....	2.54
May, 1885	Zurich.....	260,167.85	30,008.15	29,094.08	.....	914.07	.....	0.35
June, 1885	do.....	507,945.50	55,132.45	88,206.51	33,074.06	.....	6.51	.....
June, 1885	Lyons.....	241,033.10	37,050.85	33,942.35	.....	3,108.50	.....	1.28
Aug., 1885	Zurich.....	541,714.75	39,896.15	77,307.35	37,411.20	.....	6.90	.....
Aug., 1885	Horgen.....	823,337.80	91,464.15	118,104.85	26,640.70	.....	3.23	.....
Sept., 1885	Lyons.....	813,959.35	161,548.75	102,022.10	.....	59,526.65	.....	7.31
Sept., 1885	Zurich.....	476,344.10	26,659.55	58,944.60	29,285.05	.....	6.14	.....
Sept., 1885	Horgen.....	659,960.70	67,652.30	87,108.60	19,456.30	.....	2.94	.....
Oct., 1885	Zurich.....	488,966.60	36,669.70	62,379.45	25,709.75	.....	5.25	.....
Oct., 1885	Lyons.....	669,924.85	114,966.05	80,259.60	.....	34,706.45	.....	5.18
Nov., 1885	do.....	473,156.75	105,600.95	74,851.25	.....	30,749.70	.....	6.50
Nov., 1885	Zurich.....	392,000.55	32,124.40	46,215.27	14,090.87	.....	3.59	.....
Nov., 1885	Horgen.....	769,592.25	82,941.50	97,262.80	14,321.30	.....	1.86	.....

EXHIBIT A.—Statement showing the action taken by the appraisers, &c.—Continued.

		Value of pat- terns of rib- bons raised by expert.	Amount added by expert.	Value of pat- terns raised by appraiser.	Amount added by appraiser.	Advance by expert.	Advance by ap- praiser.
		<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Francs.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Aug., 1885	Basle	45,906.30	3,299.00	39,603.10	5,868.26	7.18	14.81
Sept., 1885	do	38,644.75	2,630.30	19,120.15	2,353.45	6.80	12.30
Oct., 1885	do	34,126.45	1,480.60	37,558.20	2,371.15	4.33	6.31
Nov., 1885	do	34,325.10	2,537.60	45,616.60	4,285.30	4.47	9.39

EXHIBIT B.—Findings of Special Agent Brackett, showing the amount of advances on in-voice values in the several divisions for the year 1883.

Division.	Importer's additions.	Examiner's additions.	Total.
2	\$10,602 00	\$16,978 00	\$27,580 00
3	789,463 00	652,548 00	1,442,011 00
4	9,837 00	4,891 00	14,728 00
5	119,383 00	26,180 00	145,563 00
6	101,906 00	46,420 00	148,326 00
7	32,011 00	17,622 00	49,633 00
8	1,909 00	2,192 00	4,101 00
9	11,914 00	10,278 00	22,192 00
10	12,442 00	103,734 00	116,176 00
Total	1,089,467 00	880,843 00	1,970,310 00

EXHIBIT C.—Number of invoices passed and advanced during six months ending December 31, 1885.

Month.	In- voices passed.	Non-dutiable in- voices.		In- voices advanced.	Total advances on in-voice values.
		Bolting cloth.	Raw silk.		
July	1,976	7	62	763	\$200,088
August	2,591	10	46	1,098	273,233
September	2,743	9	67	1,028	208,350
October	2,316	10	95	895	185,432
November	1,474	5	87	596	122,895
December	1,812	7	124	685	140,954
Total	12,912	48	481	5,065	1,130,952

NOTE.—40 $\frac{90}{100}$ per cent. of the invoices passed during six months were advanced.

EXHIBIT D.—Total advances on invoice values during a period of seven years.

1879	\$950,108
1880	1,127,284
1881	925,495
1882	1,360,800
1883	1,442,011
1884	1,703,275
1885	1,922,115
Total	9,431,088

PORT OF NEW YORK, APPRAISER'S OFFICE,
402 Washington street, April 9, 1886.

SIR: Respectfully referring to the propriety of ascertaining the "dividing lines" essential for the discrimination and separation of the "unwashed," "washed," and "scoured" qualities of wool, I have the honor to submit a "suggestive chart" as a scientific representation of the obligations which co-exist with the natural relations connected with the subject-matter under contemplation.

When tariff legislation imposes dissimilar specific rates of duty upon more than one grade or quality of the same kind of merchandise, the said specific rates are transformed to ad valorem rates, because the scale of duties is applied with reference to quality, which quality is an exponent of value.

Unless the measures enacted limit the qualities with directions or instructions that refer to and may be compared with some self-existent principle or condition of nature, the determinations of legal positions in classified grades will, necessarily, depend upon human judgments. Under our system of government the right of protest and appeal confers the power of rendering decisions, transferable from one human judgment to another, while the deciding functionary of last resort may be influenced by a set of conditions entirely at variance with those which surrounded or were accessible to the original referee.

Our law divides all wool into three qualities, namely, "washed," "unwashed," and "scoured."

No matter what the variety of any given lot of wool may be, it MUST belong to one of these three grades.

In the absence of a history of the events connected with a parcel of wool the determination of its "status" in either one of these classifications can only be deduced from its condition.

This course of reasoning leads to the inquiries, What is an unwashed wool? What is a washed wool? What is a scoured wool?

Investigation indicates that each quality belongs to a scale of cleanliness, which scale consists of three distinctive sections.

The great number of degrees peculiar to each section enforces the necessity of ascertaining what constitutes cleanliness. When the inquiry is pushed to its utmost extreme the investigator will discover that "chemically pure fiber" constitutes absolutely clean wool, therefore determinations of the percentages of fiber are the incontestable or uncontrovertable methods of distinguishing the appropriate classifications.

But since the operations that produce the grades belonging to each section are so variable in their effects, the said operations result in qualities which overlap the section where they belong and interlamine with the kinds peculiar to the adjacent section.

Hence the propriety in seeking for the theoretic line of separation, and then legislating with reference thereto.

The accompanying chart displays the theoretical lines of separation between "unwashed" and "washed" wools, and between "washed" and scoured wools.

EXPLANATIONS.

A and A is the longitudinal center or polar axis of all qualities.

H H represents the transverse center or equatorial band, encircling all qualities. These two lines cross each other at right angles.

Where they meet is the common center of all qualities of wool containing more than 30 per cent. fiber. All the other lines of progression, described hereafter, sustain proportional relations to this one common center.

They are herein employed (or used in the chart) to multiply and intensify the proofs of accuracy, as related to the deductions.

Many of them could be dispensed with, or many more might be added, without changing the significance of the intersections.

Upon the final page of this report will be presented another simplified diagram, illustrating all the essential points involved, so that there can be no misapprehension about the system by which the dividing lines have been theoretically determined.

This whole question is very important, because the amount of fiber is what pays duty, according to the theory or principle which evoked or generated the law; consequently, some less rude and more scientific measure should be enacted, to the end that the Government may obtain the unquestionable rights now dissipated by uncertainty, while the sincere merchant would be equally benefited in knowing what to rely upon when shaping his contracts, besides realizing that his competitors would have to meet the same conditions that would be applied in his own case.

Referring, now, to the chart: On both sides of the central transverse line are two squares of equal dimensions.

Through these squares, at right angles with the transverse center, passes the longitudinal center.

The squares are placed together.

Their outer extremities (at the points of contact) form the centers for two peripheral lines passing through all qualities containing more than 30 per cent of fiber. A diagonal passed through both squares, crosses the transverse center at a point which forms the center of all qualities containing more than 30 per cent. of fiber.

Where such diagonal impinges or intersects the peripheral line, establishes the horizontal dividing line, and determines the position through which the perpendicular line

must pass to bound the width of the scoured wool and the space between it and the washed wool.

O is an outside boundary line.

P an inside boundary line.

S, T, and V are used as proof.

Q and R are employed to confirm the intersections of the theoretical "dividing lines."

A, B, C, D, E, F, G, and y, y are occupied in determining the longitudinal lengths and latitudinal widths of the several qualities and the spaces between them.

Above and below the dividing lines conditions will arise that will involve the determinations of character in reasonable doubts.

This region is called the "zone of doubt," but the compound sinuous curves, constructed from the peripheral circumference, shows that the Government would maintain its liberality and dignity by fixing the limit of washed wool at 90 per cent. of fiber exclusive of moisture and mechanical admixture, and at $47\frac{1}{2}$ per cent. of fiber for unwashed wool.

Very respectfully, your obedient servant,

HAYDN M. BAKER,
Chemist.

Hon. LEWIS McMULLEN,
United States Appraiser.

[Rooms of the Philadelphia Textile Association, 106 Chestnut street.]

PHILADELPHIA, April 5, 1886.

To Hon. Wm. B. Allison, chairman of subcommittee on undervaluations, &c.:

DEAR SIR: The Philadelphia Textile Association begs leave to offer you the following communication:

It believes that it is not necessary for it to make any effort to convince your committee of the necessity of remedial legislation upon the evil which your committee has been constituted to frame a remedy for. It is satisfied that yourself and committee are fully aware of its magnitude. The association will, therefore, address itself to the "Subjects of inquiry" sent out by your committee, and to Senate bill 1153, "to prevent frauds upon the customs revenue."

(1) In reply to the first inquiry, the association would state that it approves the provisions found in section 1 of the bill, providing a penalty for undervaluations where there are no allegations of fraud, and that it believes, should these provisions become law, that they will prove effective in checking the practice which it is the object of the bill to prevent.

(2) It has no changes to propose in methods of appraisement, but does suggest that a corps of special agents or experts should be organized under the control of the Treasury Department to collect abroad information in regard to market values, and forward it to appraisers. It does not believe that much of value in this line can be obtained from consuls.

(3) The association does not see its way clear to recommend any changes in methods of reappraisements.

As at present conducted it believes that they work but little injustice, certainly no more than suits at common law: in fact, there is as a rule more equity than law in the decisions, as the chief end and aim in those properly conducted is to discover the truth, and, where no suspicion of fraud is raised, to deal out justice.

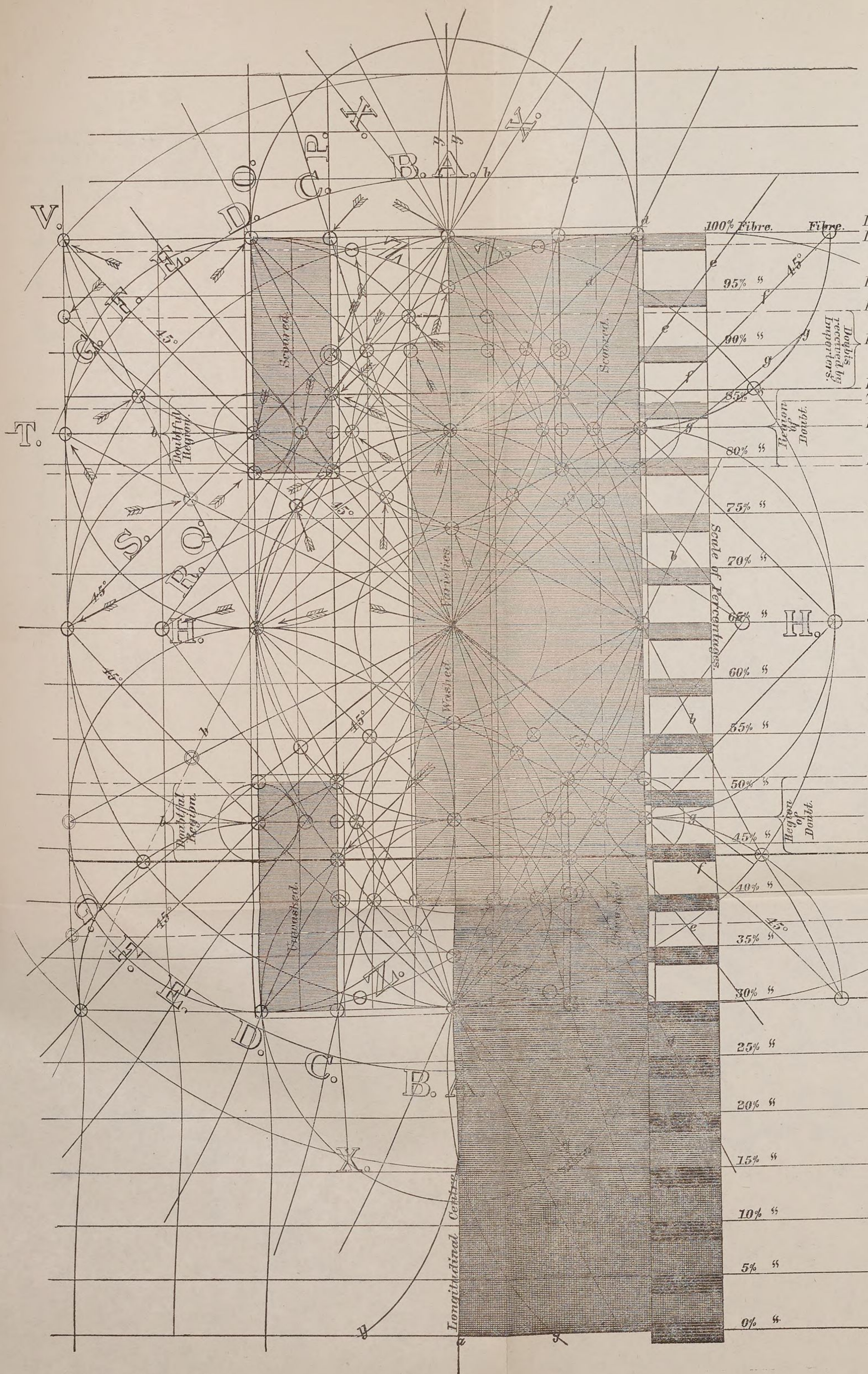
The United States appraiser and merchant appraiser being in no way hampered by technicalities, nor debarred by objections raised as to the relevancy or irrelevancy of their questions, being able to pursue pretty much the same system as the French *proces verbal*, are able to get nearer the truth, as a rule, than is often permitted in a court of justice, and can arrive at a clearer conception of the case in point, and, if unprejudiced, give a more equitable decision than would, perhaps, be possible under a system liable to the usual impediments in legal practice.

The existing method presupposes an appraiser skilled in his office, unbiased as an official, and honest and fearless in the discharge of his duties, and a merchant unaffected by his environment, and equally honest and fearless in giving judgment for or against his competitors or friends.

While it should not be expected that the full measure desired in such a tribunal could or can be reached, it certainly cannot be expected than any higher average results can be obtained under some other form of tribunal depending upon the same necessary qualities.

One element enters into the present mode which seems to be of value—that is, the uncertainty as to who will be the merchant judge.

SUGGESTIVE CHART, ADAPTED TO LEGISLATION OR CLASSIFICATION.



- Line of progression, representing the absolute
Line representing scientific attainments.
- Line of progression representing high-grade commercial results.
- Line of progression exhibiting the ordinary condition of scoured wool.
- Line of progression representing scoured wool, often sold as such.
- Deduced line of separation between washed and scoured wools.
This line represents a high grade of scientific washing.
- Line of intersection, intermediate between medium washed and the absolutely scoured.
- Limit of justification for regarding a wool as scoured.
- Washed wool of common occurrence.
- Washed wool of frequent occurrence.
- Medium quality of washed wool. Transverse centre.
- Sub-medium quality of washed wool.
- Inferiorly washed wool.
- Limit of justification for regarding a wool as unwashed.
- Intermediate line of intersection between medium washed and unwashed of 30% fibre.
- A common quality of unwashed wool.
- Deduced line of separation between washed and unwashed wools.
- Justifiable limit for regarding a wool as washed.
- Line of progression for ordinary unwashed wools.
- 0% " 10% " 15% " 20% " 25% " 30% " 35% " 40% " 45% " 50% " 55% " 60% " 65% " 70% " 75% " 80% " 85% " 90% " 95% " 100% Fibre.
- A. — a. — Longitudinal centre of progression.
- B. — b. — Diagonal lines proceeding from extreme longitudinal to extreme transverse centres.
- C. — c. — Diagonal between inside extremes through the common centre.
- D. — d. — Diagonal from outside extremes through the centre of all qualities above 30% fibre.
- E. — e. — Diagonal between the inside central approximations.
- F. — f. — Diagonal between the outside central approaches.
- G. — g. — Diagonal between the innermost approaches of two extreme qualities.
- H. — H. — Transverse centre between all qualities containing more than 30% fibre.
- X. — X. — Diagonal lines from extreme longitudinal to extreme transverse centres, including all kinds.
- y.y.y.y. — Sinuous peripheral lines passing through all qualities, at uniform rate of progression.
- xxx. — Exhibit intersectional points in the courses of progressing lines.
- z.z.z.z. — Peripheral line of progression inclosing all qualities above 30% of fibre.
- Confirmatory intersections.

Very respectfully submitted,

Your obt. servt.,

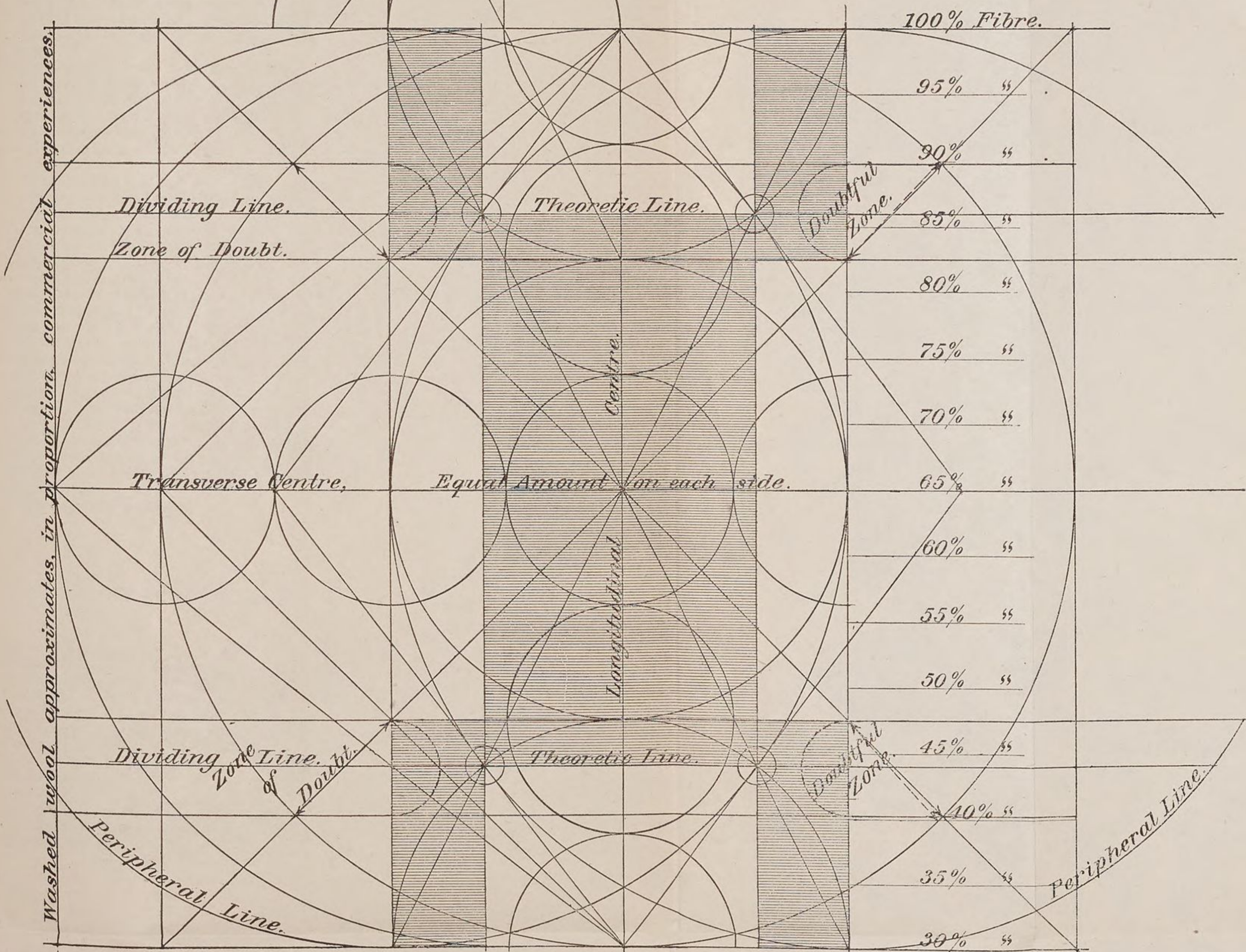
HAYDN M. BAKER,
Chemist.

ILLUSTRATION OF PRINCIPLE.

Dividing line and system of finding same.

Above this line, the peripheral line (which passes through all qualities, from lowest to highest) commences to depart.

The approach, intersection, and departure of the peripheral line with and from the diagonals is the proof of coincidence and deduction.



The above diagram shows that 90% and more of fibre, exclusive of moisture and mechanical entanglements, should constitute a legal dividing line between washed and scoured wools, and 47½% and more of fibre, the dividing line between washed and unwashed wools, with all the doubts accorded to the importer's favor.

The selection rests with the collector, from a list furnished by the appraiser, and the aggrieved importer has no voice in it; in fact the merchant himself rarely knows on whose case he is called until after he is sworn in. There is, therefore, no solicitation in advance, no preparing his mind before the evidence is submitted; hence a better prospect of proper results.

That as a rule such service is distasteful to the merchant on account of its tendency to antagonize him with his fellows, and the compensation in itself inadequate as a payment for the valuable time and experience needed to perform the duty properly; still the first, arising from an obligation which the law compels, has little or no weight; and the second is of less consequence, as the experience and information obtained is a much more ample compensation than any money value that could be placed upon it by statute.

A permanent tribunal might replace the present mode, and administer justice with more positive results, but the greatest care would be necessary in its constitution, and if its power of investigation were restricted in any way, it might work much injury.

Besides the values at stake in cases of the greatest importance are sometimes very small, while the consequential amounts resting upon them are very large; in fact, some cases are mere cat's-paws, to keep larger interests out of the fire, and in a fixed tribunal composed of regularly salaried officials the temptation to corruption might be very great.

Much of the contention now arising is due to the definition or interpretation of the terms value or market value in the tariff, and no distinction being made between goods actually purchased or contracted for and those sent on consignment.

In order that there shall be uniformity of rates at the different ports of entry, the association suggests that the force of general appraisers should be increased to ten, and that at least three of these should constitute a board for classifying imports for duty.

(4) The association holds that the Government should have a remedy for the value of the goods against the importer where fraud can be proven, and, in its opinion, lines 15 to 19 inclusive in section 1 of the bill provide the remedy.

(5) It advises that a system of rewards for meritorious officers should be adopted, and it approves section 4 of the bill, which makes provision for such.

(6) It also advises that section 16 of the act of 1874 be repealed, as it believes that intent to defraud can seldom or never be shown, and that when there are forfeitures for fraud, that the proof should rest upon the claimant—not upon the Government. *Prima facie* evidence of fraud, they believe, should compel the former to prove his innocence, and until the dishonest importer or consignor shall feel that he is running some risk in making fraudulent invoices, the association sees no end to them.

(7) Damage allowances, it believes, should not be discontinued, but that more care in determining them should be exercised.

(8) Concerning the existing system of drawbacks, the association has not sufficient knowledge of its operations to offer any suggestions.

The association would point out an ambiguity in line 25 of section 2 of the bill. It supposes that the author of the bill meant that the highest value obtained by the two methods proposed in said section shall be taken as the dutiable value, and it suggests that the line be so amended as clearly to make that value the one upon which duty shall be reckoned.

Very respectfully, yours,

T. C. SEARCH, *President*.
W. T. SEAL, *Secretary*.

[Chelsea Jute Mills, 13th avenue, Twenty-fifth street.]

NEW YORK, *January 25, 1886.*

Early in September I called upon Mr. Birdsall, assistant appraiser of this port, and notified him that parties were importing mail bagging at a very low valuation. The parties were selling it at prices below its value. It was well known that it was for the United States mail bags on account of its distinctive stripes, and should, therefore, have been classed as bagging at 40 per cent. duty. He said that he knew the goods, as some persons had been in to see him about them, but that the goods had not been received. I told him that the goods were being cut and made into mail bags in this city, and that I could give him the numbers of the bales that had been passed by his department.

Subsequently we were called to examine other invoices of the same goods which were brought in at a lower valuation. Mr. Birdsall insisted that these invoices covered inferior goods, but several of the leading American jute manufacturers of long experience examined the goods and declared them equal to the best, for according to

Government regulations they could not be below a fixed standard. At this time Mr. Birdsall said that he was obliged to accept Dundee importers' invoices at the prices stated therein, even if the goods were bought at auction; that the American manufacturers would have to give up business, and more of the same tenor; so much so that the manufacturers present concluded that had he been a paid attorney for the importers and Dundee manufacturers he could not have said or done more for his clients. We understand that the several importations of mail bagging of same quality and for same purpose, within a few weeks of each other, were invoiced at values varying as much as 40 per cent., and more than 100,000 yards had been classed at 35 per cent., while the law would make it 40 per cent., and the attention of Mr. Birdsall was plainly called to this fact.

Some months ago I notified Mr. Birdsall that a highly responsible house had imported some second-hand bags and were unable to sell them without loss, as others were sold in this market at very low prices. He then told me that they all paid 40 per cent.

Recently we had a customer of ours send a bale (1,000) of these second-hand imported bags to our works to be stenciled. Upon examination they were found to be of many sizes, kinds, and qualities, such as no exporter or importer could classify as being entitled to free entry. Some were marked as having received the drawback when exported, others were made of flax or hemp, and had comp from Russia and Spain, and were never made in this country. We notified the special agent of the Treasury Department, and as a result we now understand that several hundred thousand are held for duty by the collector. We have no doubt millions of these bags have been imported within the last few years, much to the disadvantage of the honest importer and American manufacturer.

Recently we were called as witnesses in a case of reappraisement. A memorandum of the goods in question was given us which read, "2 bales of canvas, 10 bales of burlaps." A sample of the canvas (United States mail bagging) was presented for our examination, but none of the burlaps. After considerable effort by some of the witnesses, a bale of the burlaps was found two stories below. Only the edges of the goods could be seen. The witnesses, with the aid of a porter, had a bale brought up stairs and opened, when we found instead of ordinary burlaps, striped mangled bagging, folded ready to cut and sew for flour bags. The stripes were similar in color and size, and were an exact imitation of those which we had been making for years in our own bags.

However, the general and merchant appraisers were told by Mr. Birdsall that the 10 bales were not before them for appraisement as to value, but only as to whether the packing charges should be deducted from invoice price, and the decision was so rendered; but I subsequently learned from Mr. McMullin, the appraiser, that all invoices coming before the merchant and general appraisers are for their valuation, and not restricted as to packing charges, &c., as Mr. Birdsall said. I would also call your attention to the inclosed statement by our Mr. L. M. Ballard, confirming much of the above and adding new matter which I think worth your careful attention.

Very respectfully,

WM. LYALL,
Treasurer.

In company with Mr. Marcus Hanlon, special agent, I called on Mr. Birdsall, assistant appraiser, in the month of December. I stated to him that I was convinced that there was a large number of bags coming in duty free that had received rebate on being exported. He replied that I had come to the wrong place; that his department had nothing to do with rebates. I answered that I perfectly understood that, as far as paying rebates, &c., was concerned, but that my business did directly concern his department.

I found it very difficult to get him to the point; and when I did he said that "all bags of American manufacture were entitled to come in duty free, even if the rebate had been paid." I maintained to the contrary, and he sarcastically said that perhaps, after thirteen years' duty in the custom-house, perhaps I knew more about it than he did. I said that possibly my knowledge might not be quite as varied as his, yet on this particular point, that directly interested me, as a bag-man of seven years' experience, I pretended to know what I was talking about. I then took a copy of the custom laws and showed him a paragraph that upheld me. He said he had nothing to do with that; that his instructions were in another part of the book, and, taking the book, turned to said portion and commenced to read his instructions, but failed to read anything directly bearing on the point in question. When he had finished I took said book at the same page and found a paragraph that upheld me fully in my premises, which for some reason he had neglected to read, and thereupon proceeded to read it to him. We soon after left to call upon Mr. McMullin, and I made my statement. Mr. McMullin instructed us to call upon Mr. Jones, to whom I stated my case. Mr. Jones, on hearing it, promptly called an officer, and instructed him to

go up-stairs and open the suspected bales. When this was being done Mr. Birdsall appeared at the door apparently in a very angry mood, called Mr. Hanlon to him, and talked with him in quite an excited manner, evidently trying to convince him that what we were doing was entirely irregular, notwithstanding a bale had just been opened and ample evidence found that the bags had received rebate, and found that not a single mark called for by the invoice appeared among the bags, but that over a dozen different marks not in invoice appeared upon said bags.

The bale examined was one of an invoice of a hundred thousand (100,000), and I understand that several hundred thousand of similar goods are now held by collector for duty within last few weeks, so that some idea can be formed of the quantity of bags that have come in illegally in the past.

I firmly believe from Mr. Birdsall's actions throughout this whole transaction that he showed an undue anxiety to shield the wrongdoers, and prevent in every way in his power an exposure of this fraud, or was entirely ignorant of the law.

Yours, respectfully,

L. M. BALLARD.

CUSTOM HOUSE, NEW YORK CITY,
Collector's Office, April 17, 1886.

SIR: I am in receipt of your note of the 14th instant, asking for any further information I may have respecting the subject of undervaluations, now before your committee for investigation, and in reply thereto, and referring to the memorandum of questions submitted for report, I have the honor to state that—

(1) I do not suggest any change in the penalty now provided by law for undervaluations where there are no allegations of fraud. Where the evidences of fraud are present the laws provide for seizure and forfeiture, and, with proper vigilance on the part of customs officers, detection is almost certain to follow. I do not approve of penalties so severe as some are disposed to favor, for it is my conviction that after all proper safeguards are provided to protect the revenue such severe penalties are more apt to throw business into the hands of rogues, who will dare all risks and drive honest importers out of competition. Neither do I favor the English system of taking an importation, on payment therefor to an importer, at its invoice value, the Treasury Department thus being compelled to sell the goods for duties and charges, and convert any balance into the Treasury as offset to the value paid. I adhere to the belief that the simplest remedy for undervaluations is specific duties, and as soon as the legislative power shall have become acquainted with so great a necessity to the better and more economical collection of the revenue and successful administration of customs laws, we shall be able to collect duties upon an *exact system of quantities* rather than an *ever-changeable one of values*.

The ascertainment of values under our absurd *ad valorem* system is a sham. How can it be expected that even an average appraiser or examiner can verify market value in the foreign country on a certain day, or at the "time of shipment" of the thousand or more articles imported. What is called market value is generally supposed to be what a merchant pays for his goods, and supposing him to be diligent enough in his business to buy as cheap as he can, he naturally expects that he is to pay duty on what the goods cost him, until his invoice reaches an official who brands his invoice as *fraudulent*, and from his assumed superior knowledge of market value over that of the merchant who purchased the goods, he not only mulcts him in a penalty, but fixes a stigma upon him as defrauding the Government. Now, there are enough honest merchants whose importations are entitled to be considered as *bona fide*, but the practical working of the *ad valorem* system results in unjust appraisals by *assumptions* which are simply improbable as to any accurate knowledge of foreign values on the part of examiners. Yet, upon such an *ipse dixit* hangs the business and character of our merchants, all owing to the *ad valorem* system, which should be abolished wherever practicable, and duties collected on *quantities* instead of values.

(2) Changes in the methods of appraisement will follow the needed change in the system, if adopted. Should the present system be continued, however, the most desirable improvement would follow an increase in the pay of examiners and appraisers by which the service could command more expert knowledge than is now possible to obtain. This is too simple to need argument, and pending legislation required, we must suffer the present abuses for want of proper means to remedy them.

As to consigned goods, they should be *valued for duty*, the same as importations of any goods similar in character imported otherwise.

The present law authorizes the appraisers where goods are imported otherwise than by purchase, to ascertain the *cost of manufacturing*. This seems, at first, to be very simple and easy, but a little consideration leads to a conviction that it is neither simple nor easy to open and conduct a manufacturing establishment on a sheet of paper, in the appraiser's department or consular office to ascertain the "*cost of manu-*

facture;" and if the dutiable value of consigned goods is to be ascertained in such manner, it will be necessary to adopt some other methods than now existing.

Consular certificates are simply a *moral force*, and, practically, of no use as a factor in determining values. It is manifestly impracticable that our consuls can be selected with reference to their business knowledge or experience, except in very rare instances, and, therefore, just as impracticable to expect them to *estimate* market value. They cannot personally examine the goods invoiced, nor be expected to know the market value thereof, and unless merchants should be required to submit samples and prices to the consuls before shipment, which would be very absurd, how can he certify to or make estimate of value?

(3) The present method of merchant appraisements is open to serious criticism. The first requisite of the law is that "the collector shall select a *discreet* and experienced merchant familiar with the *character* and *value* of the goods." This requirement assumes that the collector *must himself* be familiar with discreet merchants in every branch of trade in order to make his selections conform to the law. Such collectors may exist, having the extensive acquaintance mentioned, but they have not been found to my knowledge. It must follow, then, that unless the proper selection is made of a merchant appraiser the proceedings of reappraisements have no valid meaning, and their results have frequently been subject to protest and suits at law to set aside the judgment of merchant appraisers objected to for all sorts of reasons, many of which are substantial and others frequently of a frivolous nature. My experience has convinced me of the great difficulty a collector encounters in making these selections, and, in my opinion, it is quite sufficient to recommend the abolishment of the entire present system and establish a board of general appraisers for all the collection districts, not less than three to have continuous session at this port for the trial of such cases, the collector to be *ex officio* a member. This board should be required to permit a merchant whose invoice is on trial to summon such expert merchants as he may deem proper as witnesses in behalf of his goods, and the appraisers also should summon witnesses of their own in the interest of the revenue.

The officers for such a board should be selected with especial reference to their fitness for such duties, and paid salaries that will command the requisite knowledge. I think one of the members thereof should be a lawyer, or one learned in revenue laws. The decision of such a board should be final against both the importer and Government, and duly promulgated for the information of the concerned; and by such publication, made under authority of law, uniformity would be secured in the appraisements contested.

(4) I do not favor any rewards to officers for services for which they are paid a salary supposed to be commensurate with the services required. If officers of the customs are only stimulated to a proper zeal in the performance of their duties by a hope of a reward in the division of proceeds, they should make room for others who regard their oath of office with, at least, a decent observance.

(5) Should section 16, act of June 22, 1874, be repealed? This question is so eminently involved in legal points that I beg, with all deference, to refer to the able reply of the honorable Secretary of the Treasury in reference thereto.

(6) Damage allowances. In my opinion, the present laws on this subject should be permitted to stand as they are. It would be a great injustice to require a merchant to pay full duties on goods damaged on the voyage. Duties are not an insurable interest, or, if they were, no good merchant would be continually paying premiums of insurance on large amounts of duties, in anticipation of damage on the voyage, which is always an exception and not a rule. If customs officers are in collusion with venal merchants to defraud the revenue by false or excessive allowances for damage, that is no argument to repeal such allowances as should be properly made.

What is now known as the tariff bill, H. R. No. 7652, and just introduced, contains many reforms of administration of the customs laws which meet my unqualified approval without exception. Some of them I have pertinaciously urged at every opportunity. A very large percentage of the so-called undervaluations and friction recently so prevalent in the appraiser's department here has grown out of the provisions of section 7, act of March 3, 1883, and the recent construction of that section by the United States Supreme Court has thrown into confusion many of the decisions heretofore issued by the Treasury Department by which we are governed in the ascertainment and liquidation of duties. Section 4 of the new tariff bill (No. 7652) amends the act of March 3, 1883, in its obnoxious features, and if enacted, as it *ought to be immediately*, so clearly defines what constitutes dutiable value, that, in my opinion, it will solve most of the trouble we have had, and very greatly reduce doubt, uncertainty, and confusion in appraisements.

Another great reform in this bill, if enacted, enforces the penalty upon *pro forma* invoices the same as on original invoices, thereby depriving importers of the opportunity and *inducement*, so frequently availed of, to enter by *pro forma* invoice to escape the penal duty prescribed for undervaluations if on *original* invoice. Why the privilege so granted on *pro forma* invoices has been permitted to stand since 1877, under

the opinion of Attorney-General Devens, without remedial legislation, is beyond my understanding. It will be remedied, however, in section 12 of the new bill by including the words "or *pro forma* invoice."

I beg to commend the administrative features of this new bill to the favorable support of your committee, and, through its great influence, also upon Congress, with the hope that the several very much needed reforms may be established by the passage of said portions at an early date, to take effect immediately.

At my request, Gen. N. G. Williams, deputy collector, has written out some of his observations during his charge of an important division of my office, and I commend the same to the consideration of your committee.

I have the honor to remain, very respectfully, yours,

E. S. HEDDEN,
Collector.

Hon. WILLIAM B. ALLISON,
Chairman of Committee on Undervaluations.

[Custom-house, New York City.]

Hon. E. L. HEDDEN, *Collector*:

SIR: In obedience to your wishes I have the honor to submit this report of my observations and experience in carrying out your instructions as to entries of merchandise by *pro forma* invoices, and also some suggestions to the end that remedies may be applied for curing or minimizing the evils resulting from the admission of such invoices.

(1) I have observed that the great majority of applications to make such entries are made by foreign commission-houses, who almost invariably take the consignee's oath. (2) From inquiry the fact is revealed that but few of the members of these houses are American citizens, *i. e.*, naturalized.

They import most of the merchandise from France, Germany, Austria, and Switzerland. American houses have been driven almost entirely out of trade with these countries. The remaining American houses assert that they can purchase the productions of these countries cheaper in this market (New York) of the above-mentioned commission houses than of the foreign manufacturers. Spanish and Italian houses are mostly engaged in the importation of fruits and wines from the Mediterranean, and the productions of South America and Mexico, which generally pay specific rates of duty; but in this trade American houses more than hold their own, and it is a significant fact that in all the branches of business where specific rates of duty are collected (which, when possible, is the only equitable way), the American house is always in the front rank.

It may be proper for me to say that I am informed that the members of these foreign commission houses rarely make a permanent investment in this country, but that the "safe deposit vaults" of New York are loaded up with their securities, and that they are always in a good shape to close up their affairs in this country.

At the present time there seems to be an almost universal cry of undervaluation. Taking into consideration the facts as above set forth, and the well known fact that but few of these foreigners entertain any respect for our revenue laws, and utterly ignore the sanctity of "custom-house" oaths, and the further fact that after accumulating fortunes in this country, they return to Europe to invest the same, is, in my opinion, an unanswerable argument for the adoption (where practicable) of specific rates of duty. Reputable American houses seldom make application to make entry by *pro forma* invoices, and when they do they generally offer a valid excuse for the request. I have observed that on the majority of "silk" and "kid glove" invoices the consignee makes an addition for "market value," and this is continually repeated by the same importers on invoices from the same consignors. When asked for an explanation, they claim that it is a fight between our "appraisers" and the "manufacturer" as to the true "market value." I repeat, right here, that the American claims that he can not buy these goods abroad at the prices specified in these invoices, even with the addition made for market value.

These facts lead me to the opinion that the manufacturer willfully and persistently undervalues his invoices. The only redeeming feature of this business (if it is valid) is, that some of the importers claim to have a contract for all the goods manufactured by certain factories, running for periods of years; this may be true, but is it reasonable to suppose that other manufacturers of the same class of goods will allow themselves to be undersold, and yet strong American houses have been forced out of this branch of business; what is true of the above class of goods, is equally true of many others, notably, "French calf-skins" and "morocco."

Since the receipt of Department letter January 6, 1886, on the subject of *pro forma* invoices, I have been more exacting in requiring a statement of sources of information as to prices, and also an explanation as to why it is, or was, impracticable to present the consulated invoice at the time of entry. The nature and scope of the excuses lead to the conclusion that very little attention is paid to the requirements of the statute laws. My opinion is that the shipper's first care (in obedience to instructions from this side) is to get his goods shipped, and then at his leisure get his invoice authenticated by the consul. Almost the only cases in which satisfactory excuses may be offered for the non-production of consulated invoices at the time of entry may be found as follows: Section 2854, Revised Statutes, says "the invoice shall at or before the shipment of the merchandise be produced to the consul * * *"; section 2904, Revised Statutes, says that "when the duty upon any imports shall be subject to be levied upon the true market value * * * on the day of actual shipment, whenever a bill of lading shall be presented * * *." Now, since by recent instructions, it is required that invoices shall be authenticated by the consul nearest the place of production, it is manifestly impossible for the producer, when his factory is located two or five hundred miles from the port of exportation, to obey the requirements of the above two sections of the statute laws. For he must deliver the merchandise to the exporting vessel before he can get a bill of lading, and before he can produce his invoice and bill of lading to the consul and return to the port of exportation the vessel will be far on her voyage to America.

This difficulty in respect to merchandise paying ad valorem duties, coming from places far from the port of exportation, may be obviated by authorizing the consul nearest the place of production to authenticate invoices (without the bill of lading), specifying the date and transmitting the same to the consul at the port of exportation, who should indorse on it the date of the bill of lading. This plan will necessitate the allowance of, say, three days grace between the dates of invoice and bill of lading. When merchandise is invoiced from the great centers of trade, as London, Paris, Berlin, &c., there is seldom any valid excuse for not presenting the certified invoice at the time of entry, for the reason that the steamship lines issue through bills of lading from those points.

I quote a few of the many excuses offered for the non-production of consulated invoices at the time of entry. First, "Delay of mail"; but when confronted with the fact that the mail brought a copy of their invoice, and that if the shipper had exercised the same diligence in getting his invoice certified as he had displayed in shipping his goods there would be no trouble, the usual answer is the stereotype cry, "Government putting obstacles in the way of business."

Second, "Ignorance of the shipper"; "consul in his office but two hours in the day"; "consul in his office but two days in the week"; "consul gone on a picnic or off hunting." Many complain that at the "Paris consulate" they are compelled to fee the attendant (a colored man) with a five-franc piece in order to get their invoices expeditiously. Some of the metal and glass importers buy their goods in the interior of Germany; the invoice and bill of lading is sent to "London bankers" for acceptance, and then returned to the port of exportation to be consulated; in the mean time the merchandise is half way to this country.

It seems to be the rule, rather than the exception, for some of these importers to present *pro forma* invoices. I am of opinion that if these invoices were declined after due and sufficient notice to the importers, they would at once make their business methods conform to the requirements of our statute laws, and not seek to bend the laws to suit their convenience.

The promiscuous complaints and charges made by so many importers would naturally lead to the conclusion that our consular service is being indifferently performed, but, per contra, I am informed by other importers of the highest reputation that the consular service at the present time is being well and carefully performed. My opinion is, that evasion of the consular laws in respect to invoices by the first-mentioned class of importers is persistently willful, and that they regard such evasion as a venial offense. I am also of opinion that the *morale* of the first-mentioned class of importers is at such a low ebb that they consider it as meritorious to evade the revenue laws.

I would add, in reference to silks and kid gloves, that I am informed that the manufacturers of certain lines of these goods refuse to sell them in the markets of Europe, but consign all of such lines to this country, and thus by this sharp practice first prevent, and then claim, that there is no foreign market value established.

I would respectfully recommend that when application is made to make entry by *pro forma* invoice, any addition thereto to make market value shall be considered as not in good faith, and the entry be rejected.

Inasmuch as a former "Attorney-General" has given an opinion (Synopsis 4149) that penal duty for undervaluation can only be assessed on the "original invoice," i. e., consular invoice, as provided for in section 2900 Revised Statutes, and also, that under section 12, act of June 22, 1874, when bond is given for the production of consular invoice, no penalty can be assessed, but if the value is dishonestly stated, then

under this act punishment is provided for, as it is also under section 2864 Revised Statutes. Since the promulgation of this opinion of the "Attorney-General" there is no doubt but that advantage has been taken of the immunity offered under it by many unscrupulous importers to present dishonest statements of values.

To correct that growing evil, I respectfully suggest that section 7864 Revised Statutes, and also section 12 of the act of June 22, 1874, be so amended as to place *pro forma* invoices in regard to pains and penalties on the same footing as consulated invoices, and also that Congress enact a law that when an invoice (whether the original or *pro forma*) is found to be undervalued more than 10 per centum, it be considered willful, and the merchandise (or the value thereof) be absolutely forfeited, compromise of any kind to be illegal. I am informed by prominent importers that a variation of 5 per cent. in the market value of merchandise in the principal markets in Europe is known the same day in this market. This is why I suggest the line to be drawn at 10 per cent. for undervaluation.

In my opinion, so long as undervaluation is punishable by penal duty only dishonest shippers and importers will take chances; but if forfeiture be the inevitable penalty they will not dare the risk.

The amendment of section 2864 Revised Statutes, and section 12, act of June 22, 1874, will necessitate the repealing of section 16 of the act of June 22, 1874. I am of opinion that in all actions, suits, and proceedings in any court of the United States for the recovery of forfeited merchandise the burden of proof of non-intent to defraud the revenue should rest upon the claimant.

I do not think it would be safe to depend on a consular estimate of market values, nor do I think it possible for a consul to become sufficiently familiar with market values of general merchandise for the appraiser to accept his (the consul's) estimate as authoritative.

But the information which it is possible for a consul to furnish the appraiser as to market values of productions within his consular district would be of great auxiliary assistance to the appraiser in comparing the values with like or similar production from other consular districts.

The proposed change in the methods of reappraisements by the organization of a central "Board of General Appraisers" will in my judgment put an end to the complaints now so prevalent, that there is a lack of uniformity in the classification for duty of merchandise by the appraisers at the different ports; there seems to be a consensus of opinion that the employment of "merchant appraisers" should be discontinued.

REWARDS TO MERITORIOUS OFFICERS.

This question presents itself to my mind in its moral phases only. Should an officer of the Government be rewarded for performing a sworn duty—a duty which he was specially employed to perform, and for which he received his allotted compensation? Again, is not the system of offering rewards to officers wrong? Is it not practically saying to the officer: "We don't believe you are honest; but if you will only be true we will pay you extra for your honesty?" Will not the hope of gain encourage the development of bad traits of character, and lead to undue and unjust proceedings against many importers, often on a mere technical offense against the revenue laws? Finally, is not the competition in trade so aggressively sharp that importers may be trusted, by the law of self-preservation, to be the best protectors of the revenue?

I believe it would be good policy, in case of seizure, to give the whole proceeds to the informer (not a Government officer), after deducting the duty and all other expenses incident to the seizure.

Respectfully submitted.

N. G. WILLIAMS,
Deputy Collector.

NOTE.—The allusion to the "colored man" at the Paris consulate is made because several importers have embodied the charge in their oath explaining why they failed to present the consulated invoice.

COMMITTEE ON FINANCE U. S. SENATE,
May 13, 1886.

STATEMENT OF SAMUEL J. BRIDGES.

Mr. SAMUEL J. BRIDGES appeared and made a statement as follows:

I am glad that I have an opportunity to appear before you to-day to give my views on the subject of undervaluations and appraisements. I have had a long experience in the appraiser's department of customs, having been the principal appraiser for the port of Boston for twelve years and a half, and for seventeen years and a half appraiser-general for the Pacific coast, having the supervision of all the custom-houses in California, Oregon, and Washington Territory. I have always had the confidence of every Secretary of the Treasury, from Mr. Ewing, in 1841, to and including Mr. Boutwell, in 1871. It made no difference whether the Secretary was a Democrat, a Whig, or a Republican; they soon saw that their interest was my interest and that I was doing all in my power to aid them and to make their administration popular with the country.

I had something to do, a great deal to do, with every tariff bill that passed Congress from the 30th of September, 1841, to the present. I had nothing to do with the one passed lately. I aided Mr. Fillmore in preparing the tariff of 1842—that remarkable tariff that restored the finances of the country after the expiration of Mr. Clay's compromise act and the crisis of 1837—yielding with great uniformity \$30,000,000 annually while it was in existence.

I had the reputation in Boston of making the only free-trade tariff the country ever had, Mr. Walker's ad valorem tariff of 1846. I did not make it, but assisted in doing so. He called me from Boston to aid him. I was with him two months, and then, at the request of General McKay, chairman of the Committee of Ways and Means, and with the consent of the Secretary, I remained with him a month. It was as good an ad valorem tariff as could be made, with a few exceptions. It yielded twice what the great statesmen of that day predicted, and more than Mr. Walker hoped for or expected. But it was badly administered.

Few public men have turned their attention to this subject of appraisements. Mr. Spencer, Mr. Walker, Mr. Meredith, Mr. Guthrie, and Mr. Chase did. Mr. Hunter, of Virginia, Mr. Fessenden, of Maine, of the Senate; Mr. Fillmore, Caleb Cushing, and a few others of the House did. But in my day the majority of both branches of Congress did not know the difference between an appraiser and an inspector.

Now there is no office in this Government, from the President of the United States down, that requires such varied acquirements as that of

an appraiser. He must know the language of every country sufficiently to construe the invoices; he must know the currency of every country—francs, florins, piasters, rupees, &c. He must know the weights and measures of every country. He must know the value of every article of merchandise known to commerce, its quality and value in every country of the world, on every day of the week; and he must know human nature perfectly—the motives and springs of action which govern men in their transactions with the customs, that he may protect the honest importer against the fraudulent one, and keep in legitimate channels the trade of the country. And, further, he must know the home value of every article of imported merchandise that he may make the proper and not excessive abatement for damage on the voyage. He must present no man for malice, hatred, or revenge; nor must he spare him for love, friendship, or regard. There is no office where skill, tact, good judgment, untiring industry and firmness, and decision of character are more demanded; while integrity, fidelity, and discretion are only a few of the requisites to make an accomplished public officer.

Now is it possible for any man to possess these qualifications? Not wholly but in a great degree.

If a Jew can balance a piece of gold on the end of his finger and tell how many grains it is light; if a butcher can go into a pen and feel of the stock and tell how many barrels they will pack; if a lumberman can go into the forest, strike his ax against a tree, and tell whether it is defective and how much lumber it will make, it is in the power of an efficient appraiser to tell what wool is worth in Odessa, in South America, and Australia on every day of the week; what iron is worth in England, Russia, Norway, and Sweden on every day of the week. But I regret to say, and I say it in no spirit of unkindness, that in my day the office was filled with a low order of talent and by men who hardly knew the geography and productions of their own country, much less the geography and productions of the whole earth. They were appointed to the salary and not to the office. I could give you many an illustration if required.

Now, in the appraiser's department of the customs, so far as the revenue is concerned, ignorance is just as bad as downright dishonesty. Undervaluations have existed from the beginning of the Government. So long ago as when Mr. Gallatin was Secretary of the Treasury, in his report to Congress he speaks of the underrating in the invoices. Mr. Calhoun was the father of the tariff of 1816. Undervaluations existed then. And two years later, under Mr. Crawford, the appraiser's department was created, and very much enlarged in 1832. It had all the effect that was desired. It checked undervaluations and answered a very good purpose for thirty years, and answers a very good purpose now in all the ports of the Union, with one exception. But with the increase of the country and immense increase of importations it has outlived its usefulness. It has been increasing from year to year, and since the repeal of the moiety act to a frightful extent. I always knew that in time undervaluations would become so apparent that Congress would take action—that it would be necessary for Congress to take action upon it.

Now there are two great evils in the port of New York—one is undervaluation and the other is in the delay in the examination of the goods—from which the merchants complain so bitterly. The latter is unavoidable. One package in ten is required by law to be sent to the appraiser's store for examination. Into one building this immense amount of imports is thrown helter-skelter—the cottons blocking up the woollens, the hard-

ware the cottons, and it is confusion worse confounded, and in busy seasons of the year the examination of the goods is rapid and superficial. There are impossibilities even to heroes. If the department were efficient it would be impossible for any appraiser to give the proper examination to the goods that are buried under this immense load of imports. The official hours of the day are from 9 o'clock to 3 in summer and 10 to 3 in winter; but the vessels discharge from sun to sun, and in the afternoon this immense amount of goods is thrown into that public store and sometimes piled to the ceiling. In consequence the merchants are unable to receive the goods sometimes for a week or ten days.

Now can these two great evils be remedied? Yes; in one way, and only one—by a reorganization of the appraiser's department and a revision of the appraisement laws where they are required.

And now, Mr. Chairman, and gentlemen of the committee, please disabuse your minds from preconceived ideas and all you have listened to and heard in your investigations in New York and Boston, and for a few moments let your minds be a blank sheet. At the beginning of the Government there were three Departments—the State, the Treasury, and the Army and Navy. The Army and Navy were one for nine years—from 1789 to 1798—when the Navy Department became one. When the Treasury Department, in consequence of the increase of the country, became too large to be supervised by any Secretary, the Interior Department was created, and all the lands, Indians, and other domestic concerns were transferred to it. When the State Department became too large, in like manner the Department of Justice was established, and all the courts were transferred to it. Then the Post-Office Department was added, and now there are seven.

Now, the only way to remedy these abuses in New York is to divide the New York appraiser's department into five separate and distinct departments, having no relation or connection with each other. First, a woolen and worsted department, where all woolens, worsteds, and all manufactures of which wool is the component material of chief value should be sent for examination. At the head of that department there should be an appraiser educated to the woolen business, and an assistant appraiser also educated to the woolen business, with sufficient examiners—one for broadcloths, another for flannels, a third for blankets, a fourth for carpets, &c. But all examiners must be educated to the woolen business. The second department must be cotton and mixed goods, silks, satins, prints, and all articles of woman's apparel, artificial flowers, &c. At the head of that department there must be an appraiser educated to the cotton business, an assistant appraiser also, and various examiners. Third, a metal department, for iron, steel, lead, zinc, and all manufactures of iron, hardware; an appraiser educated to that business also, with various examiners. Fourth, groceries of all kinds—sugar, molasses, spirits, wines, rice, fruits, &c., and an appraiser educated to the grocery business, an assistant appraiser also, and various examiners. The fifth should be drugs and apothecaries' wares—paints, chemicals of all kinds, indigo, shellac, lac-dye, with an appraiser educated to the drug business, an assistant appraiser also, and various necessary examiners.

Then there should be five substantial brick appraisers' stores erected for the use of these five departments. Two should have a northern light. That is indispensable in the examination of woolens. If the sun enters you must close the shutters or pull down the curtain. The other three are not important.

Now, with five departments, armed and equipped as the law directs, every appraiser will be captain of his own deck, and will see that the duties of his department are promptly and efficiently discharged. There will be a rivalry between these five departments for good. It will soon be known which is efficient and which is not so. That woolen department is very efficient, but that mixed-goods department is not worth a rush. The remedy would then be applied, and if there was a vacancy in either of those departments—for instance, in the woolen department—no one but a man educated for the woolen business would apply for it.

This is no experiment. It was tried with success in Boston, the second port in the Union, many years ago. In 1845, with the approval of the Secretary of the Treasury, the appraiser's office in Boston was divided into two departments, my associate taking entire charge of all dry goods, woolens, cottons, silks, satins, &c., and I of all the great staples—sugar, iron, spirits, wines, hardware, drugs, and medicines. My associate was educated in a large retail dry-goods store. His assistant appraiser was the best judge of woolens in Boston. They had two efficient examiners. The assistant appraiser under me was educated in a wholesale drug and paint store. I had two examiners inside and three outside for the imports that could not be sent to the appraiser's store, such as iron, &c.

Mr. Walker, the Secretary, leased, under the warehousing system, a block of ten granite stores on Long Wharf. In the center was an arch, and over the arch three immense lofts, 50 feet square. It embraced two stores. We had allotted to us equal to four stores, one on each side of the arch. My associate's counting-room was on the second floor, in the store above the arch, and all the dry goods were received into that store on the lower floor and hoisted up into the great lofts.

I occupied the store below the arch. My counting-room was on the second floor, and all the imports ordered up for my examination entered in like manner on the second floor. My associate required more floor-room than I did, as many of my articles were examined on the wharf. The Cunard steamers ran to Boston only. They were the mail steamers. They were obliged to discharge cargo, and load and depart. By an arrangement of the Secretary of the Treasury the whole cargo was discharged in a warehouse on the dock, under the eye of the officers, and then carted up to the appraiser's store, and hoisted up into the great lofts where they were arranged in avenues. The packages were put backs to each other, leaving the marks and number out. They were arranged in avenues so that a package could be seen at once, and lowered into the examination room. It worked like a charm. There never was such efficiency in any department before. We had no regard to official hours. We worked from 9 o'clock in the morning until 6 at night so long as there was any work to do, and in consequence we could put down in New York imports five days before a single package could be discharged from the Great Western that arrived on the same day. In consequence \$3,000,000 worth of New York imports were imported in the Cunard steamers to Boston, which paralyzed the New York appraiser's department, and gave an electric shock to the whole business community. The merchants of New York were of the highest character and standing. Mr. Cripps, a merchant of high standing, said to me, "If I can get thirty packages of my goods examined to-day so as to have them go through by the evening train, it will be as good as \$5,000 to me." I said, "It is not in my department, but I will introduce you to my associate," which I did. He said, if the goods came up they

would be examined. The goods came up, were examined, and went over on the evening train, and Mr. Cripps afterwards told me that the jobbers came into his store and asked him for his pattern cards. "I have no pattern cards," he said, "but here are my goods"; and he sold every package of his importation before a single package was discharged from the Great Western.

This would be the case now if the appraiser's department in New York was divided into the five departments as before stated. Undervaluations would soon disappear and the delay in the examination in the goods, so much complained of by merchants, would cease. The rent paid by the Government for the appraiser's store in New York is \$64,500 per annum, and the Government has paid \$250,000 for the repairs, and they are now in a bad condition. I understand Mr. McMullen, the appraiser, has brought this to the notice of the Treasury Department; and Mr. Timothy J. Campbell of the House, member from the city of New York, has introduced a bill for the erection of appraiser's stores, and Mr. Hewitt, of New York, for the purchase of the old appraiser's stores.

In reply to your inquiry regarding damage. It is a very serious and important matter. Almost all allowances are four times as much as is allowed by the insurance office for the same damage. This arises partly from sympathy, partly from pity, and partly from the importunities of importers; but it is wrong.

Suppose two merchants had a hundred boxes of sugar of the same quality and value in the same ship. One was damaged 10 per cent., then the importer would be allowed ten boxes free of duty. But suppose the appraiser allowed 20 per cent. Then twenty boxes would pass free of duty and that would break down the merchant who paid full duty on the sound article.

But there are great frauds under the damage warrant. A large importing house in New York engaged in the fruit trade imported into Philadelphia many years ago an entire cargo of currants, twelve thousand barrels, from Zante. A damage warrant was taken out for the whole cargo. On the top of the cargo were some hundred barrels or more of old and damaged currants. An allowance was made on the entire cargo of twenty per cent. An importer in Boston became aware of that fact, and procuring a letter from the collector, went to Washington and brought it to the notice of the Secretary of the Treasury, who required an examination by the collector at New York on the arrival of the vessel from Philadelphia, and the matter was corrected.

While I was Appraiser-General, and during my absence from San Francisco in Oregon, a ship arrived from China loaded with rice and tea. The tea was between-decks. It consisted of small baskets weighing about two pounds, packed neatly in bales of twenty baskets each. Fifty bales of the importation were damaged thirty per cent. The examiner allowed thirty per cent. on the fifty bales and twenty per cent. on the entire cargo under the assertion that the damaged bales affected the flavor of the whole cargo, and twenty per cent. was allowed on that. The amount of the allowance was \$3,500. One thousand five hundred dollars was paid the examiner and two thousand dollars to the importer, when the damage was not \$200.

Mr. Knox, of the Treasury Department, afterwards Comptroller of the Currency, was in San Francisco on special business. This was brought to his notice and the examiner was discharged at once by Mr. Guthrie.

I have often thought that it would be well not to make any allowance for damage; but cases arise where that course would be very harsh.

Where the vessel was shipwrecked, or sunk at the wharf by a storm and the goods are dripping wet, it would be hard upon the importer not to make him a proper allowance. It appears to me that it would be a better plan to require the importer to furnish a written statement under his own signature setting forth the prices for which he sold his goods, the sound and the damaged, and authorizing the appraisers to make a proper allowance for the damage, if satisfied with the report.

In answer to your subject of inquiry I would say :

(1) I would make no "changes" in penalty for "undervaluation" where there are no allegation of fraud, for the owner, consignee, or agent has the privilege to add to the value given in the invoice to raise the same to the fair market value at period of exportation.

(2) I do not think any changes are desirable in methods of appraisement nor should consuls be required to make estimates of market values for use of appraisers, for they are wholly unable to do so ; they never see the goods and merely administer an oath, and in many cases only certify that the oath was taken before a magistrate of the country. But they should be required to furnish the appraisers with all information in their power in regard to the fair market value of goods to be exported to the United States within their consulate.

(3) The board of general appraisers was established to perfect uniformity of appraisement at all the ports. But the appraisers at the port of New York were not sustained in their advances of goods by the merchant appraisers ; to obtain that result one of the general appraisers was associated with the merchant appraiser. But this did not cure the evil ; the appraisers were not sustained because they did not labor upon their cases and present the entire testimony on the appeal. I had no difficulty of this kind in Boston. I rarely lost a case on appeal. I tried my case in advance in my office, presided at the appeal, and charged the two merchants as the presiding judge. We annually raised as many invoices in Boston as they did in the great port of New York. I would not discontinue merchant appraisers at any ports with the exception of the port of New York ; there I would have a board of five experts corresponding with the five divisions, a merchant educated to the woolen, cotton, metal, grocery, and drug business, one who would be familiar with the goods under consideration and would be able to perfect a uniformity of appraisements at the several ports.

(4) I think the Government should have a remedy for the value of goods against the importer, where fraud can be proven. It would have a salutary effect on the dishonest and fraudulent importer.

(5) When the appraiser's department was established in 1818, and enlarged in 1832, it was alleged during the debate in Congress that if such unlimited power was given to appraisers all imports would be confiscated. This was an error. The appraisers are not seizing officers. It is their duty to report the facts of the case to the collector, who, with, the naval officer, decides whether this is a probable cause of seizure and proof sufficient for their confiscation. As the law now stands the appraiser receives no share of fines, penalties, or forfeitures of frauds discovered in their office. They beat the bush, and the collector, naval officer, and surveyor catch the bird. Now, the informer is entitled to one-fourth, the Government to two-fourths, and the remaining fourth is divided between the collector, naval officer, and surveyor ; but where the appraiser discovers a fraud one-half goes to the Government and the remaining half is divided between the collector, naval officer, and surveyor. I would change this and give the appraiser detecting a fraud an equal share with the three officers before mentioned.

This would make every employé in the appraiser's department of the customs vigilant, and it would be a great incentive to exertion. If I had had an equal share with the collector, naval officer, and surveyor of the fines, penalties, and forfeitures of the frauds discovered by me during my thirty years of service, the amount would exceed a quarter of a million of dollars.

(6) I think the burden of proof should rest upon the claimant in cases of forfeiture for fraud, and not upon the Government; the moiety system was a great terror to the dishonest and fraudulent importer, and in my judgment ought never to have been repealed; the man is never hanged until the murder is committed.

(7) Should damages be discontinued? I have answered this question previously.

(8) I cannot answer this question, the subject of drawbacks for exported merchandise not coming within my province.

(9) I have not seen the recommendations of the present Secretary of the Treasury in regard to protests and appeals, but by experience I know that they are both important to the Government and to the appraisers, preventing vast litigations and consuming official time that should be devoted to the appraisement of goods.

Mr. Bridge submitted the following to go with the record in connection with his remarks:

APPRAISER-GENERAL'S OFFICE,
San Francisco, December 23, 1854.

SIR: I have examined with care your able report to Congress on a revision of the revenue laws. The sections embraced in the work are admirably drawn to meet the present wants of the country, and, if adopted, will greatly facilitate the business of the customs. I have given particular attention to that part of the report relating to the appraiser's department, and a revision of the appraisement laws (chapter 2d and 7th), leaving it for the collector to give his views on that portion coming more immediately within his province.

I have long been aware of the importance of a thorough reorganization of the appraiser's department, and a revision of the appraisement laws, and have on more than one occasion urged the necessity of this reform on the Treasury Department and Congress. As the appraiser's department is now constituted at the great port of New York, the three principal appraisers sit as a board, and countersign the invoices as they are received from the assistant-appraisers and examiners, and if this practice is to be continued, it is quite unnecessary to have more than one principal appraiser.

But there ought to be a division of labor and responsibility in appraisements there, where the probable imports this year will be of the value of one hundred and eighty millions of dollars. This division should be as follows:

- (1) Woolen and worsted goods.
- (2) Cottons and mixed goods.
- (3) Groceries, including sugars, molasses, spirits, &c.
- (4) Drugs, chemicals, paints, dye-woods, &c.
- (5) Metals, including iron, steel, and manufactures thereof.

If there were five principal appraisers in New York, as in my judgment there ought to be, and as I presume Congress would authorize, they should be appointed and assigned to duties separate and distinct, with a view to the five above classifications. A man may have a very good knowledge of dry goods, and yet none of metals, drugs, and chemicals, and *vice versa*, and therefore a separate and distinct knowledge of these various branches is indispensable where the imports are large, as at New York.

Under former tariffs the duties were chiefly specific, and in such case the goods required no appraisement, but in consequence of doubling the imports and the change of specific into ad valorem duties, the goods to be appraised have quadrupled, and without this subdivision it is in vain to expect accuracy in appraisements, &c.

To each principal appraiser there ought to be allowed one assistant appraiser, and as many examiners and clerks as may be required for the prompt and efficient discharge of the duties of the office, but they should all be selected with reference to the above classifications. At Boston, where the imports are nearly forty millions annually, there ought to be three principal appraisers and three assistant appraisers, with a like division of duties, while at all the other ports of the first class, where the imports will not exceed \$20,000,000 annually, two principal appraisers and two assistant appraisers

are all that are required. But in every port where there are two principal appraisers, separate and distinct duties should be assigned to each, the same as is now the case at Boston and San Francisco.

At all the ports of the second class, where the imports are comparatively trifling, one principal appraiser and assistant appraiser are all that are required.

There should also be six appraisers at large, five for the Atlantic and one for the Pacific coasts, but the five on the Atlantic ought to be selected not geographically as heretofore, but with a view in each case to a knowledge of the separate and distinct duties assigned to the principal appraisers at New York.

The appraiser at large having the entire supervision of woollens on the Atlantic coast would, in the first place, inform himself in regard to the quality and value of the various woolen fabrics by working with the appraisers, assistant appraisers, and examiners in the woolen department at New York, and then proceed to Boston, Philadelphia, Baltimore, and New Orleans, the only places where woolen goods are imported, and there, by the skill and experience thus acquired, perfect a uniformity of appraisement at all the ports.

The rule will apply with equal force to the appraiser at large having supervision of cotton and mixed goods, and to all the other appraisers at large having in like manner the supervision of groceries, drugs, and metals.

Without this separate and distinct classification there never can exist that uniformity in the valuation of imports required by the Constitution at all the ports of our extended coast.

I have followed the form adopted in your report, making only such alterations as is required to carry out the plan suggested. The appraiser's department is the efficient arm of the service. On it more than any other does the success of the ad valorem system depend. The appraisers are the eyes of the custom-house, the guardians of the honest importer and the revenue.

By a judicious division of the duties and responsibilities of the office the revenue will be better protected, and the public business more promptly and efficiently discharged. Above all, it will conduce to the interests of the Government by promoting harmony, increasing vigilance, and largely augmenting the revenue.

The only other alteration in chapter second relates to the appointment of officers in section twenty-third. By the present law the collector, naval officer, and surveyor of the port are appointed for four years, but are removable at pleasure, and this is well. They are almost always politicians, generally legal gentlemen, and not unfrequently ex-members of Congress, and to this there can be no objection, for the duties of the several officers can be performed by men of ordinary information as regards mercantile pursuits. It would be better, perhaps, to have the appointments date from the 1st of April or the 1st of July immediately following a new administration, and in case of death, resignation, or removal, to appoint a successor for the unexpired time, as is now the case in the United States Senate. The new administration would find all the offices soon to become vacant, and hence all clamor, ill-feeling, and sympathy, caused by removal, would cease.

This rule will not apply to the appraisers or appraisers at large; by the present law they are removable at pleasure, but their commissions do not expire by limitation, and there are weighty reasons why they should not. They are judicial officers standing and deciding impartially between the Government and importer; they ought to persecute no man for envy, hatred, malice, or revenge, nor ought they to spare him from love, friendship, affection, or regard.

It ought always to be their aim to protect the honest importer against the fraudulent one, and keep in legitimate channels the trade of the country. They are by far the most important officers under the Government, and require to be filled by men of a high order of talents, possessing the most varied acquirements. An appraiser must know the language, the currency, and the weights and measures of every country.

He must know the foreign value of every article of merchandise in his department imported from every quarter of the globe; the value of wool in Odessa, in South America, and Australia, on every day of the week; the value of iron in England, Sweden, and Russia; the value of sugar in Cuba, Manilla, and South America, and so of every article known to commerce, its quality and value. He must also know the home value of every article coming under his supervision to enable him to assess the proper rate of damage on the voyage of importation. Nor is this all; he must possess a perfect knowledge of human nature, and the motives and springs of action which usually govern men, for he is brought in daily contact with the selfish, unscrupulous importer or the dishonest smuggler.

There is no office where skill, tact, good judgment, untiring industry, firmness, and decision of character are more demanded, while integrity, fidelity, and discretion are only a few of the necessary qualifications necessary to make an accomplished public officer. It is the policy of the Government to retain good officers in its employ; but this it could hardly do if the commission of the appraisers expire by limitation. The President and Secretary of the Treasury, coming fresh from the people, are not pre-

sumed to be familiar, on their advent to office, with all the ramifications of the customs, and especially with this important branch of the public service, and it is to be feared they might do in a hurry what they would regret at leisure. It appears to me, therefore, it would be altogether better to let the term of office of appraisers and appraisers at large remain as at present, without limitation, leaving it in the hands of the Secretary of the Treasury, with the concurrence of the President, to retain those officers who were meritorious and dismiss those who were not so. After four years of familiarity with the duties of his office an efficient appraiser becomes too valuable an auxiliary to the Treasury Department for his services to be dispensed with without injury to the revenue, as his place can only be supplied by the utmost care in the selection of a successor. While serious injury to the revenue and a faithful administration of the laws might be the result of a single hasty or unconsidered removal of an appraiser, the indiscriminate removal of all at one time might be irreparable. The deficiency of one appraiser, where there were four others, who would at least have a partial knowledge of his duties, might be supplied in a great degree by their united aid; but where can the deficiencies of five simultaneously removed, and their places filled by new appointments, be supplied?

This very perfection in the knowledge and discharge of their duties may be urged why such a division should not be made, and why the performance of the duties should be left to subordinates who may be retained in office on a change of administration.

This reasoning is to my mind very fallacious; it is intrusting to a subordinate, but moderately compensated, duties and responsibilities which require the highest capacity and attainments, and is making the principal a pupil of and dependent upon a subordinate, more open by reason of his subordination and inferior compensation to the means of corruption. My examination of chapter 7, relating to the appraisement of merchandise, induces me to suggest but one alteration, and that is on the close of the eighth section, on the 125th page. Its provisions appear to me to be admirably calculated to accomplish the objects in view—a just and faithful estimate of the value of imported merchandise.

I am, very respectfully, your obedient servant,

SAMUEL J. BRIDGE,
Appraiser-General.

Hon. JAMES GUTHRIE,
Secretary of the Treasury, Washington.

We have reason to believe that if Congress, at its last session, had found time to act upon this subject, the views of Mr. Bridge would have been adopted. A copy of the bill introduced into Congress at Mr. Guthrie's recommendation was sent to the collectors of customs throughout the Union, for the purpose of obtaining their views, suggestions, &c., on the subject. This brought out the foregoing letter of Mr. Bridge, the main views of which were acceded to by Mr. Guthrie, and would have been adopted in the report of the Committee on Finance (Mr. Hunter, chairman), and incorporated in the bill. The bill is yet before Congress, and it is to be hoped that it will be adopted at the incoming session, as it will lead to facilitate the transaction of business at New York and other principal ports. We learn that a commission was recently appointed by Mr. Cobb, the present Secretary of the Treasury, to investigate and report upon the causes of delay in the passage of merchandise at the custom-house in New York and other chief seaports. The result of the investigation will probably appear in his annual report, and if so will be duly published in the *Merchants' Magazine*. (*Merchants' Magazine*, vol. 37, 1857, p. 684.)

ABSTRACT OF RUSSIAN CUSTOMS LAWS.

["Svod Zakonov" (Codex), Volume VI, sections 538 to 546 (both inclusive), 661-664, 722-742, 799-824, 826-828, 836-840, 847-857, 880-886, 888, 895-904, and 920-926.—Translation.]

DEFICIENCY AND EXCESS OF PACKAGES BY COMPARISON WITH THE MANIFEST.

If the master of the vessel, in his manifest, fail to specify and account for any merchandise or packages found at the time of unloading, and if such merchandise or packages be specified and accounted for in the bills of lading presented by the master of the vessel with his manifest, in such case the master of the vessel shall not be held liable for the omission, since the bills of lading clear him of any suspicion of intentional concealment, and the merchandise or packages, after collection of duties, shall be delivered as directed.

If the master of the vessel fail to specify and account for any merchandise or packages found at the time of unloading, both in his manifest and in the bills of lading accompanying the manifest, and if, within the limit of time prescribed at the custom-house for the payment of duties, the consignees appear and prove by their bills of lading or invoices that the aforesaid merchandise or packages were sent to them, in such case said merchandise and packages shall be delivered to the consignees on payment of the regular duties and an additional duty of 10 per cent. of the regular duty for importation without master's bill of lading; and the master of the vessel, for his omission, shall forfeit a sum equal to the regular tariff duty of said merchandise or packages.

If the master of the vessel, in his manifest, fail to specify and account for any package belonging to the passengers' baggage; and if any passenger arriving on the same vessel present himself, claiming said package or packages, in such case the custom-house officer shall inquire of the master of the vessel whether said package or packages were really shipped by the said passenger; and if the master of the vessel affirm this by his statement, in such case the custom-house officer shall deliver the package or packages subject to the ordinary regulations; and the master of the vessel shall forfeit the sum of ten silver rubles for every package not specified or accounted for in his manifest.

If such merchandise or packages not specified or accounted for in the master's manifest belong to the master of the vessel himself, they shall be forfeited, with the exception of such as are not dutiable; and the forfeiture shall be subject to the general regulations.

If the master of the vessel fail to specify and account for any merchandise or packages both in his manifest and in the bills of lading accompanying the manifest; and if, within the time prescribed at the custom-house for the payment of duties, no consignees appear to claim them, in such case said merchandise or packages shall be held as belonging to the master of the vessel and shall be forfeited by him agreeably to the directions in the foregoing paragraph.

If any package of merchandise, included or described in the manifest, be missing at the time of unloading, and if the quantity and quality of said merchandise appear from the bills of lading accompanying the manifest; in every such case the master of the vessel shall pay the duty corresponding to the highest grade of such merchandise, and the merchant may bring action in court against the master of the vessel to recover the merchandise.

If the master of the vessel does not present any bills of lading for the missing packages of merchandise, or if the bills of lading do not specify the quantity and quality of such merchandise, in every such case the custom-house officer, after being informed of the termination of the unloading and of the fact that packages included or described in the manifest are missing, shall at once request the consignee to produce the original invoice; and the consignee is bound to produce the original invoice within twenty-four hours after receiving the request therefor from the custom-house, and to declare at the custom-house that it is the true original invoice; and conformably to this original invoice the master of the vessel shall pay the duties corresponding to the highest grade of said merchandise. And if, within the aforesaid period of time, the consignee fail to produce the original invoice, either himself or through his authorized agent; or if, having produced the said invoice, he fail to testify to its being the true original invoice, in every such case the master of the vessel shall forfeit for every such missing package of merchandise the sum of two hundred silver rubles, and his ship shall not be allowed to leave the port before said penalty has been paid.

The master of the vessel shall likewise be subject to the penalties specified in the preceding paragraphs whenever any package or packages included or described in the manifest are found to be missing when the inspection is made, provided that no explanation can be found in the bills of lading and that the master is unable to prove

in a satisfactory manner that the missing package or packages had either not been received at the time of lading or had been unladen on the way. The foregoing regulations as to penalties to be paid for missing packages shall, however, not extend to goods laden in bulk which do not require specified bills of lading.

If it should happen that a package of merchandise, after being unladen from the ship into the lighter, was lost on the lighter, the master of such lighter shall be subject to the aforesaid penalties.

FILING OF MANIFEST AND VERIFICATION OF CARGO.

The superintendent or the councilor of the custom-house shall receive the master's manifest in duplicate and indorse on each copy in his own hand the date of receipt. Then one of the members of the board shall compare the two copies and certify to their identity; or, in case they are not identical, have the errors corrected and then certify to their identity. Both copies of the manifest, together with the invoices, shall then be returned to the superintendent. The original manifest, with the original invoices attached thereto, shall then be registered in the book kept for that purpose, and preserved for further reference; while the duplicate copy of the manifest, with the duplicate invoices attached thereto, shall be transmitted, by the next mail, to the department of foreign trade.

After these proceedings, the manifest shall be numbered and entered in the book, and an exact copy of said manifest shall be made, to serve for receiving the merchandise in the public store.

Then, one of the councilors of the custom-house, together with the inspector, shall without delay proceed to the lighter or ship and inspect the same with the aid of the manifest; and he shall state on the manifest whether or not he found the cargo agreeable to the manifest, and in what the difference, if any, consisted; and he shall subscribe his name to this statement.

The master of the vessel shall open for this inspection all closets, boxes, cases, trunks, both his own and those of the crew, as well as any other places that serve or might serve to conceal or store away merchandise or other things; and if he fail to do so, without raising objections, he shall forfeit a sum of 100 silver rubles.

RE-EXPORTATION OF MERCHANDISE WITHOUT PAYMENT OF DUTIES.

In the ports of St. Petersburg, Cronstadt, Riga, Archangel, and Odessa, any goods, wares, and merchandise, the importation of which is not prohibited, may, if the consignees so desire, be re-exported from the port of entry without being subjected to the payment of import duties, agreeably to the regulations set forth hereafter.

The re-exportation of such goods, wares, and merchandise must take place within the term of twelve months allowed for the storage of such merchandise and for the payment of duties thereon. This term of twelve months is to be counted from the day on which the goods were deposited in the public store of the custom-house. Re-exportation is not admissible if the merchandise be attached on account of any legal proceedings. In the case of such judicial or administrative proceedings pending against the merchandise, it cannot be re-exported before the termination of such proceedings, but at the same time shall remain subject to the general regulations relating to merchandise for which duty has not yet been collected.

The consignees of such merchandise intended for re-exportation, though not required to pay any import duties, shall pay certain dues for storage in the Government stores, viz, at St. Petersburg and Riga, according to the schedule prescribed for each of these ports, and at Cronstadt and Archangel, where no special schedules exist, according to the St. Petersburg schedule. These dues of ships and vessels leaving the port with such merchandise on board shall be collected conformably to the general regulations. At Archangel, dues for storage in the public stores are to be laid on such merchandise only as is re-exported, while merchandise on which duty is paid remains free of storage dues. Likewise at Riga, storage dues are not to be paid on merchandise stored in private store-houses under Government control, nor at Archangel, on merchandise stored in store-houses rented of the Government and controlled by the custom-house officers. As to Cronstadt, where there is no right of storage, and where no sufficient stores exist, storage dues are to be collected only when merchandise is re-exported from this port which had remained there for some special reason.

In the absence of special causes, no inspection of the merchandise at the time of its re-exportation shall be made. If, however, there be well-grounded suspicion for assuming that prohibited merchandise is contained in the packages intended for re-exportation, or that the merchandise, though not prohibited, does not correspond in quantity or quality to the terms of the entry, in every such case the custom-house officers shall inspect all such packages in the presence of the consignee or his authorized agent, and proceed against the prohibited merchandise conformably to the general regulations, and the re-exportation of the non-prohibited merchandise shall be

allowed only after payment of the sums forfeited for non-agreement of the merchandise with the entry.

No merchandise on which the duty has been paid can be re-exported, nor can the duty be refunded.

The permission to re-export merchandise shall not, in any particular, abrogate the general customs laws and regulations, and therefore any foreign merchandise that is imported shall be accompanied by detailed entries to be presented within the prescribed time in strict conformity to the general regulations.

Only such merchandise shall be admitted for re-exportation as has been received into the public stores or is kept stored under Government control.

If a merchant, after presenting a detailed entry of his merchandise, applies for leave to re-export it on the same vessel without unloading and storing it in the public store, the officer of the customs shall ask permission for doing so of the department of foreign trade.

Not only such merchandise may be re-exported as has not yet been inspected by the customs officers, but also such as has already been inspected for assessment of duty and is afterwards entered for re-exportation.

Re-exportation to a foreign country is permitted only by sea, and from the same port at which the merchandise had been imported, and during the term allowed for storage.

The consignees of any merchandise destined for re-exportation are required to produce special entries for such merchandise, written on the paper prescribed for entries of imported merchandise, and containing a statement of the nature of the merchandise in general terms, similar to that in the bills of lading.

Whenever the merchant or consignee, at the time the merchandise is received in the stores, orally or in writing declares his intention to re-export the merchandise, such merchandise shall be stored separately, as far as possible, so as to facilitate the finding of such merchandise when required for re-exportation.

If any merchandise after inspection for duty is entered for re-exportation, and the inspection has shown any irregularities for which the consignees are liable to a penalty, re-exportation of such merchandise shall not be allowed before the forfeited sum or sums have been paid or secured.

The consignees shall not be held liable for any discrepancies in the bills of lading of merchandise admitted for re-exportation.

After the payment of the dues for storage in the public stores, the customs officers shall issue a permit for the lading of the merchandise destined for re-exportation; and upon receipt of this permit the vessel so laden shall be allowed, under custody, to proceed to the outer guard-ship. Packages containing manufactured goods shall be sealed with lead at the custom-house before being re-exported; other merchandise shall be sealed with lead as far as may be convenient. At the outer guard-ship, the leads shall be removed and, together with the permit, return to the custom-house, where the inspector of vessels shall indorse on the permit the fact of the actual re-exportation. This permit shall be kept on file in the office.

The preceding paragraphs relating to re-exportation of merchandise imported from foreign countries without payment of customs duties, shall also apply to the custom-house at Warsaw, the following modifications being observed.

The re-exportation of foreign merchandise from Warsaw without payment of duty shall be effected within the terms of six and eight months, respectively, prescribed for the storage of merchandise in the public stores and for the payment of duty.

The consignees of re-exported merchandise, while not subject to the payment of tariff duty, are obliged to pay the regular duties for storing the merchandise in the public stores, and also the tolls on roads and canals.

At the time of re-exportation the merchandise shall be closely inspected in the presence of the consignee or his authorized agent at Warsaw, as well as at the custom-house where the merchandise passes the frontier.

Re-exported merchandise, while on its way from Warsaw to the frontier, is subject to exactly the same rules and regulations of control in inspection by the customs authorities and the local police as foreign merchandise while on its way from the custom-houses on the frontier to the public store at Warsaw. In the matter of the transportation of such re-exported merchandise from Warsaw to the frontier, the customs authorities at Warsaw, as well as those on the frontier, are therefore to be guided by the general regulations concerning the transportation of dutiable goods from the frontier to Warsaw. The only exception is that, before the merchandise destined for re-exportation shall be allowed to pass the frontier, the leads shall be removed from all sealed packages.

Whenever any goods or merchandise destined for re-exportation are sent from Warsaw to the frontier by rail or mail, such goods shall not be delivered into the hands of the consignees, but shall be conveyed by the Government employés directly from the custom-house to the railway depot or to the post-office.

ENTRY OF IMPORTED MERCHANDISE.

The consignees of any goods or merchandise imported from abroad, or the authorized agents of such consignees, shall produce at the custom-house entries in duplicate, specifying correctly and in detail the contents of the package.

These entries shall specify:

(1) In seaport custom-houses, the vessel and master's names; in inland custom-houses, the name of the carrier or of the master of the vessel, and the name or number of the vessel, if the goods were shipped by river.

(2) The number of subpackages; the numbers and marks of every package.

(3) The quantity and quality of the goods contained in every package, foreign weights and measures being reduced to Russian weights and measures.

(4) The value of the goods expressed in Russian money.

(5) The name of the owner or consignee of the goods; whenever entry is made by his clerk, commissioner, or agent, it shall be stated to which guild of merchants the owner or consignee belongs.

The quality of the merchandise shall be described by its denomination in the tariff.

The quantity of the merchandise shall be stated by number, weight, or measure, according to the manner in which the duty thereon is determined in the tariff.

If the consignee or his agent, after making entry and before the inspection of the goods, finds that he has made an error in the denomination of the merchandise, or in the measures, weights, or numbers; in such case he shall have the right within twenty-four hours after making entry to report such error to the customs officers and verify it by producing the sender's invoice or bill of lading.

The customs officers shall examine the entry and receive it if found conformable to the regulations. If it be not found to be made out in due form the entry shall be returned with the indorsement that, owing to its incorrectness, it cannot be received. If thereupon the consignee or agent who made the entry protests that, not having received fuller information as to the quantity or quality of the goods, he is unable to specify them in the entry; in such case the entry shall be received and the consignee or agent producing the same shall forfeit an additional duty of 10 per cent. of the regular duty.

In all custom-houses where the entry is to be produced in duplicate, the superintendent, on receiving it, shall indorse thereon the number of copies presented. Then one of the members of the board shall examine the entries by comparing them with each other, and have any errors that may be found corrected by the person presenting the entries. The two copies having been made to agree exactly shall be certified to as correct, and the original entry shall at once be entered in the official register and kept at the custom-house to be used when the duties on the goods are paid. The duplicate, after being marked with the number under which the original has been entered in the official register, shall be sent by the next mail to the department of foreign trade.

After being duly received the entry is at once copied verbatim into the record book, its place in this book being determined by the date of reception indorsed on it under the number of the entry, and it shall be marked with this number and with the number under which it has been entered in the record book. The entry shall then be compared with the manifest of the carrier or master of the vessel, and with the bills of lading and invoices accompanying the manifest; and a record shall be made thereon whether the entered packages appear in the manifest and in the bills of lading and invoices; also when the merchandise arrived, and when the master of the vessel or other carrier produced his manifest. All this being done, a councilor of the custom-house shall write on the entry: *Proceed with the inspection.*

ENTRY OF MERCHANDISE SUBJECT TO AD VALOREM DUTY.

The entry presented at the custom-house for paying the duty on merchandise subject to ad valorem duty shall be signed by the consignee or his authorized agent in his own hand, and the value of the merchandise shall be entered thereon in words and in figures, also in his own handwriting.

Only such merchandise as is subject to ad valorem duty and no other shall be included in such entry.

The entry upon being presented at the custom-house by the consignee himself or by his authorized agent shall be read to him aloud by the superintendent or a councilor of the custom-house, and he (the consignee or his agent) shall be asked whether he really signed the entry and wrote the value of the merchandise thereon with his own hand; and if he affirms this, it shall be certified to on the entry by the signatures of the superintendent, or, in his absence, of the senior councilor and of the person presenting the entry.

The value of every package of merchandise in the entry shall be exhibited separately.

The entry thus signed shall bind the consignee as if it had been made under oath.

The entry shall be open to inspection to all employés of the custom-house until the duty shall be collected.

If before the duty is paid any one of the employés of the custom-house notices that the merchandise has been undervalued, he shall report this fact at once and before the duty has been paid, which, in the case of ad valorem duties, cannot be done before eight days after the entry is made. This report shall be made to the board of the custom-house, who, in their turn, shall report specifically to the department of foreign trade.

In the case of such report being made, the custom-house officers shall attach the merchandise. If it appears on examination that the merchandise is actually undervalued, involving a loss to the revenue, in such case the custom-house officers may, on the ninth day after the report, attach the merchandise on behalf of the custom-house, the owner or consignee being paid the value at which he had entered the merchandise, and 10 per cent. in addition.

This payment shall be made out of the funds of the custom-house; and since, according to the actually-existing tariff laws, merchandise which is subjected to ad valorem duty can be imported only at certain specified custom-houses, these custom-houses shall arrange for the sale of such merchandise at public auction, conformably to the general regulations, and according to special circumstances; such sales to be advertised in advance in the newspapers or other publications, with a detailed statement of the quantity and quality of such merchandise.

After the merchandise has been sold, the sum paid to the consignee is returned to the custom-house funds out of the proceeds of the sale; moreover, from the same proceeds of the sale, the amount of duty on the merchandise, according to the value assigned by the consignee in the entry, shall be deducted and paid over to the custom-house—without regard to the price at which the merchandise was sold at public auction—and, finally, all expenses arising from the sale shall also be deducted.

Any balance remaining after this shall be paid over to a special fund placed under the immediate control of the custom-house board. This fund shall remain at the custom-house to the end of the fiscal year; every month the account shall be balanced and certified to according to the general regulations.

The distribution of this sum shall take place not later than on the 10th day of January of the following year, when the sum shall be divided among the chief of the customs district, the superintendent and members of the board of the custom-house, and all employés in the division of import duties. The employé who first reported the undervaluation of the merchandise shall receive one-fourth part of the net surplus or balance remaining over from the sale of the merchandise; the other three-fourths of the surplus shall be distributed among the persons named above, proportionately to their salaries, the employé who first reported the undervaluation receiving also his share in this distribution.

If any custom-house employé to whom a share in this distribution is due shall leave the custom-house before the end of the year, he shall not lose his share, and if he dies, his share shall be paid to his legal heirs. In this way the employés of the custom-house cannot be deprived of the reward offered for their services.

By the foregoing transactions there is in no case any accession of revenue. Therefore, if the sum realized from the sale of the goods does not suffice to pay back to the custom-house funds the sum paid to the consignee—viz, the assigned value and 10 per cent. additional—and for paying the duty on the merchandise and the expenses of the sale, in such case the difference shall be made up by all persons (without exception) named in the preceding paragraph as entitled to a share in the proceeds of the sale, their shares being determined in the same manner.

INSPECTION OF IMPORTED MERCHANDISE AND COLLECTION OF DUTIES THEREON.

Before the prescribed inspection by the custom-house officers, it shall not be lawful to open any of the packages in the public store.

Any custom-house employé or inspector who has allowed any package of merchandise to be opened in the public store before the prescribed inspection is made, shall be discharged. And if it was done for the sake of gain or pecuniary profit, the offender shall be subject to the penalties prescribed for taking bribes.

If any package of merchandise be opened in the public store, though in the presence of the storekeeper or his assistant, and, by collusion with the consignee, the merchandise be exchanged or other merchandise substituted for it; in every such case, the consignee shall be prosecuted for fraud, and shall, besides, be subjected to the following penalties: If the imported merchandise be of a kind not prohibited to be imported, to a penalty equal to the value of the removed merchandise and to a five-fold duty thereon; and if the imported merchandise is prohibited, to a penalty of three times the value of the merchandise. The merchandise substituted in the pack-

age and, if found, the removed merchandise shall be confiscated. If, however, the consignee shall not in any way be implicated in the opening of the package of merchandise, the remaining merchandise shall be delivered to him on payment of duty thereon; and as to the merchandise removed or stolen, the general regulations concerning the loss of merchandise in the public stores shall prevail.

The inspection of the merchandise shall begin not sooner than twenty-four hours after entry has been made; and if the consignee or his agent shall apply for an earlier inspection, his application shall not be granted unless he declare on the entry, over his signature, that he does not wish to avail himself of the period allowed for correcting errors in the entry.

The custom-house officers inspecting the merchandise shall ascertain:

(1) Whether, among the imported merchandise, there is any the importation of which is prohibited.

(2) Whether all the merchandise imported agrees with the entry as to quality, measure, weight, and number.

And as it is the object of this inspection to ascertain the amount of duty to be paid into the Treasury, the officers shall most rigorously watch that no merchandise is entered and imported under a denomination to which the tariff assigns a lower duty than that to which the merchandise is actually subject.

The persons paying the duty shall be held to strictly fulfill all requirements that may be deemed necessary by the custom-house officers for the purpose of ascertaining everything referred to in the preceding paragraph.

If it shall appear on inspection that any of the chests, boxes, or cases are furnished with a false or double bottom, or with false or double sides, behind which bottom or sides merchandise is concealed so as to avoid the payment of duty thereon, in every such case both the concealed merchandise and all other merchandise contained in the same package, case, or cask shall be forfeited, the penalty for the concealment of merchandise to be determined by the general regulations.

If, during quarantine, any merchandise be found concealed in false bottoms or sides of any chest, cask, box, or case, such merchandise, as well as the case, package, or cask wherein it was found, shall, after due cleansing and disinfecting, be delivered into the custom-house and specially reported upon. If, however, it should happen that such merchandise concealed in secreted places was only found at the time of the inspection in the custom-house, in such case the officers of the customs engaged in the inspection shall, without touching the concealed merchandise, immediately report to the custom-house authorities, who shall without delay inform the quarantine officers. Upon such information the quarantine officers shall, conformably to their rules of procedure, take charge of the merchandise, and the employés who opened the packages or came in contact with the merchandise shall be subjected to quarantine. After passing through the quarantine the merchandise is returned to the custom-house.

The inspection shall be made by the employés of the public store in the presence of a councilor of the custom-house and the consignee or his agent, due notice having been given to the latter.

The inspection of imported merchandise shall always be made in the stores or warehouses of the custom-house, or, where no Government stores exist, in private warehouses placed in charge of the officers of the customs, but not at the consignee's house.

Bulky merchandise, such as is not received into the warehouse, may be inspected in the port of entry.

On request of the consignee or his agent the inspection shall be made immediately, the precedence to be given to him who made the first request.

Entry having been duly made, the inspection of dry merchandise may be postponed to the end of the time allowed for the payment of duty. Wet merchandise shall always be weighed in the course of two weeks, to be counted at inland custom-houses from the day of arrival of the freight or cargo, and at seaport custom-houses from the day of unloading into the general custom-house. The duty shall be assessed exactly according to the quantity found at the time of inspection. The consignees or their authorized agents shall be duly informed in writing of the time set for the inspection so that they may appear and be present at the inspection. If after being duly notified they do not appear, the inspection shall be made without them, in the presence of a councilor of the custom-house and the sender of the merchandise, and in case of the latter's absence, in the presence of two councilors of the custom-house.

If, in inspecting large quantities of the same kind of merchandise, several packages are found to agree in quality with the entry, and if the consignee produces the original invoice of the whole lot of merchandise, it shall not be necessary to inspect the other packages of the lot separately.

The merchandise shall be weighed, measured, or counted, according to its quality, by the weigher of the custom-house; drugs and paints shall be certified to by the inspector of drugs and paints. Such merchandise as requires stamping shall be stamped by the stamping officer.

Each of the above-named officers records and reports everything found by him on inspection, and the public storekeepers and the councilor of the custom-house certify over their signatures, stating in their appraisement the agreement or non-agreement of the merchandise with the entry. All this shall in every case be done at the time when the inspection is made.

Merchandise which has its duty determined by measure shall have attached to every bolt or half bolt a label exhibiting its length as determined at the factory or at the place from which it is sent. If the measure is not given and the consignee does not wish to have the whole merchandise measured, he (the consignee) shall produce the original invoice and a copy of the same certified to as correct over his signature; and in such case the officers of the customs shall take one bolt or half bolt from above, one from below, and one from the middle and verify by measuring the correctness of the measure given in the invoice; and if they be found correct, and there be no doubt about it, the measure of the whole package shall be calculated from the invoice.

Merchandise which has its duty determined by weight shall be weighed either net or gross, conformably to the laws on legal tare.

If the duty on the merchandise is determined by count, that is, by the number of pieces or separate objects, the officers of the customs shall count the number of pieces or objects in several packages of a lot; and if the number found agrees with the entry, and the other packages of the same lot are the same size and the consignee or his agent produces the original invoice, in such case the duty shall be calculated according to the invoice.

Liquid merchandise shall be weighed in whole lots, allowing tare for the casks according to the tariff. This rule shall relate only to liquors of the same kind and belonging to the same consignee, and shall not be extended to merchandise of different quality or belonging to different consignees.

As regards merchandise which is not subject to any duty, its measure, weight, or number shall not be determined at the custom-house, the statements in the entries being assumed as correct. When, however, the entry does not contain any indication of the measure, weight, or number of the merchandise, in such case the consignees, without being subjected to any penalty, shall bind themselves by their signatures to furnish the missing statements with regard to the quantity of the merchandise, as soon as they shall have ascertained the same.

ASSESSMENT OF DUTY.

The inspection being finished and the result thereof indorsed on the entry, the entry shall pass into the hands of the accountant of the custom-house, who shall calculate the amount of duty and other dues and write the amount of the resulting sum on the entry.

If the merchant shall arrive with the merchandise, he shall be allowed to pay the duties either himself or through any other person authorized by him; and he shall not be compelled to pay the duties through a person specially designated by the custom-house officers.

If it appear on inspection that the merchandise is damaged and has become useless or unserviceable, or injurious to health, in such case no duty shall be collected for such merchandise, and the merchandise shall be destroyed under the careful inspection of the custom-house officers and with the co-operation of the local police; the consignees or their agents having previously been notified of the causes requiring the destruction of the merchandise and having given their consent thereto in writing over their signature.

If, however, the consignees or their authorized agents shall prove that such damaged merchandise is serviceable and not injurious to health, in such case that portion of the merchandise which cannot be deemed injurious shall be delivered according to the general regulations, while all kinds of merchandise belonging to the classes of cosmetics, mineral waters, victuals, or eatables and liquors found to be or suspected of being damaged, spoiled, or adulterated, as well as any others that may be deemed injurious, shall be sent to the office of the public chemist, or to the nearest board of health, either in samples or, if necessary for ascertaining the injuriousness of the merchandise, in larger quantities, under the seal of the custom-house and at the expense of the consignee, who shall also at his expense return to the custom-house such portions of the merchandise as are not retained by the public chemist or board of health.

If the public chemist or board of health inform the custom-house that the merchandise should be destroyed, this shall be done at once, with the co-operation of the police, as above. If, however, the public chemist or board of health declare the merchandise not to be injurious, such merchandise shall be delivered to the consignee conformably to the general regulations.

In every case where unserviceable or injurious merchandise has been destroyed, the officers of the customs shall demand of the police officers with whose co-operation the destruction was effected to certify in the records of the custom-house when

and by what means the destruction of the merchandise was effected; and the officers of the customs who were present shall certify in the same records that they were present when the merchandise was destroyed.

If it appears on inspection that a portion of the merchandise, or all of it, is damaged, but without having become useless, in such case the regular tariff duty shall be assessed on the portion not damaged; and the damaged portion shall, at the request of the consignee, in due form be sold at public auction, the assessment of duty thereon being regulated by the rules laid down hereafter.

If the merchandise be such as is assessed in the tariff by weight, measure, or count, and is also commonly bought and sold by weight, measure, or count, in such case the duty shall be calculated according to the proportion that the price at which the damaged goods were sold bears to the lowest price of non-damaged goods of the same kind. And this calculation shall be based on information derived from the Archangel list of prices for the custom-houses on the White Sea; from the St. Petersburg list of prices for the custom-houses of the St. Petersburg district; from the Riga list of prices for the other custom-houses of the Baltic; from the Moscow list of prices for the Moscow custom-house; from the lists of prices published by the custom-houses of the Black and Azof Seas at these custom-houses; from the St. Petersburg list of prices on the Western inland frontier of the Empire; and in the Kingdom of Poland from information furnished by the sworn stock-brokers and experts; and if such information cannot be obtained, the custom-house authorities shall demand the information of the commercial tribunals, and if these tribunals reply that the merchandise is not found in the market at that place, the custom-house officers shall base their calculation on the lists of prices of the nearest commercial cities.

In order to ascertain the assessment of duties on damaged goods, for which the prices cannot be found in the lists of prices, the custom-houses of the Empire shall demand information of the sworn stock-brokers and other sworn brokers; and if from them information cannot be obtained, they shall proceed as in the case of the Kingdom of Poland mentioned above.

In the case of merchandise which, though in the tariff assessed by weight, is not ordinarily bought and sold in the market by weight, but by measure or count, and where therefore the method of assessing the duty heretofore explained would not apply, the following percentages on the proceeds of the sale of such merchandise shall be assessed:

1. In the case of damaged woolen, silk, cotton, and linen goods, 25 per cent.
2. In the case of any other damaged merchandise whatsoever, 30 per cent.

If any goods that are liable to be broken, such as crockery ware, be found broken, no duty shall be assessed on the broken portion.

ERRORS AND OMISSIONS IN THE ENTRIES.

The entries may be found not to agree with the merchandise: 1, in the denomination of the merchandise; 2, in the number, measure or weight expressing the quantity of the merchandise; 3, in the quality, kind, or species of the merchandise; 4, in the reduction of the foreign weights and measures to the Russian weights and measures. The rules laid down in the following paragraphs shall regulate the decision in such cases:

If any merchandise be entered by mistake under a wrong denomination, or an error be made in stating the foreign measure, weight, or number of the merchandise, and if, before the inspection of the merchandise, such error shall be reported to the officers of the customs, and the invoice or bill of lading of the sender be produced in confirmation thereof and be found to agree with the merchandise; in every such case the consignee shall not be held liable for such error, and the duty shall be assessed on the merchandise agreeably to the actual state of the merchandise as found on inspection and to the invoice or bill of lading.

If, however, the consignee fails to report the error within the period allowed for this purpose, or if he reports and produces the invoice, but on inspection it appears that the merchandise is entered under a wrong denomination, a higher class of merchandise being given the denomination of a lower class, so as to require less duty; in such case the higher class of merchandise shall be assessed to the amount of one and one-half times the regular duty.

If, however, the denomination of a higher class of merchandise be given in the entry to a lower class, the duty shall be assessed according to the denomination found in the entry.

If on inspection an excess of merchandise in measure, weight, or number be found as compared with the entry or the invoices or bills of lading produced for verifying the entry, and if such excess be greater than 8 per cent., and, in the case of goods subject to quarantine and liable to spread contagion, greater than 10 per cent., the

excess shall be forfeited; if, however, the excess does not exceed 8 or 10 per cent., it shall not be forfeited and the regular duties shall be assessed.

If such excess to be forfeited be found in such merchandise as would not allow of removing the excess without damaging the merchandise; in such case, in the place of forfeiture, a fivefold duty shall be assessed in the Empire, and a twofold duty in the Kingdom of Poland.

If on inspection a defect in the quantity of the merchandise be found as compared with the entry or invoice and such defect amounts to less than 8 per cent., and, in the case of goods subject to quarantine and capable of spreading contagion, to less than 10 per cent. in such case the duty shall be assessed on the quantity of merchandise actually found. If, on the other hand, the defect amounts to more than 8 or 10 per cent. and it cannot be proved that the defect is the result of some accident, the duty shall be assessed according to the quantity entered.

No additional duty shall be assessed on any excess or defect of the quantity of the merchandise in comparison with the entry, if such excess or defect does not exceed 8 or 10 per cent.; nor for a higher excess, if the merchandise is forfeited or the duty is assessed on the quantity entered.

If the merchandise in the entry is not designated by its proper tariff denomination, an additional duty, amounting to 10 per cent. of the regular duty on the merchandise, shall be forfeited.

This additional duty shall not be forfeited if spirituous liquors are entered without stating the number of degrees.

The additional duty shall not be forfeited if the consignee has to pay one and a half times the regular duty for non-agreement between merchandise and entry, according to the rule laid down above.

The additional duty shall not be forfeited if the denomination by which the merchandise is designated in the entry is not contained in the tariff, provided there is no doubt about its meaning; nor shall it be forfeited if the merchandise is designated by the name of a different merchandise of a similar kind, and there is no difference in the duty on the two kinds of merchandise.

If in the entry the foreign weight or measure is given without stating the nation or city to which it refers, the consignee shall forfeit an additional duty of 10 per cent. of the regular duty.

If there are errors in the entries in reducing the foreign weights and measures to Russian weights and measures, or if it appears on inspection that the Russian weights and measures are correct while the foreign weights and measures are not so; for such mistakes and errors the consignee shall not be held liable, the duty being assessed on the actual quantity.

If the entry, by mistake, assign to any merchandise subject to ad valorem duty a weight, measure, or number greater or less than the actual weight, measure, or number, while the denomination of the merchandise is given correctly, and also the value, according to the class and quality of the merchandise, is entered correctly, in such case the consignee shall not be held liable for the error, provided he reports it in due time at the custom-house. If, however, he does not report it within the prescribed time, he shall forfeit an additional duty of 10 per cent. of the regular duty.

If the number of pieces or parts is not entered correctly, while the measure or weight of all the pieces or parts is given correctly, the consignee shall not be held liable.

If it appears at the inspection that among the goods entered there are such as are not recorded in the entry, in such case the merchandise not recorded in the entry shall be confiscated, and, moreover, the regular duty shall be paid on any such merchandise subject to duty, and prohibited merchandise shall forfeit twice its value, while merchandise not subject to duty shall be delivered without being confiscated, after payment of a penalty of 10 per cent. of the value of the merchandise. Any merchandise recorded in the entry, though contained in the same package with merchandise not so recorded, shall be delivered to the consignee on payment of duty.

The additional duty forfeited for non-conformity of the entry to the regulations shall be paid separately from the additional duty forfeited for errors and irregularities found in the invoices and bills of lading.

RESPONSIBILITY OF CUSTOMS OFFICERS FOR ILLEGAL DELIVERY OF DUTIABLE MERCHANDISE.

If any merchandise be delivered from the public store without delivery permit, the responsible customs officer shall be discharged. And if the duty had not been paid on the merchandise so delivered, the responsible officer, besides being discharged, shall forfeit the amount of the duty. If such delivery be effected by collusion with the consignee, such consignee shall be subjected to a penalty amounting to five times the duty added to the value of the merchandise.

If any package received into the public store shall not be found, the storekeeper, his assistant at that store, and the inspectors shall be held responsible.

The consignee of the lost merchandise shall be paid the value of the merchandise from the customs revenues. The responsible storekeeper, or his assistants or inspectors, shall forfeit a sum equal to the amount paid to indemnify the consignee and to the duty on the lost merchandise. If moreover the responsible officer be found guilty in connection therewith of any illegal acts, he shall be subjected to the penalties according to the general regulations.

If the real and personal property of such responsible officer is not sufficient to pay the forfeited sums, proceedings shall be taken against him as in the case of revenue officers, according to the legal regulations concerning such officers in the Russian Empire and Kingdom of Poland. And if any member of the board of the custom-house be found guilty of gross negligence in exercising his control, he shall be held liable for the remaining penalty, and no further proceeding shall be taken against the storekeeper, his assistants and inspectors.

If any member of the board of the custom-house be found guilty of malfeasance or illegal acts, he shall be judicially prosecuted.

If it appear that any employé of the custom-house has violated his duty by delivering from the custom-house any merchandise without collecting the regular duty, or with a deduction from such duty, or by admitting any merchandise to be designated by an irregular denomination, thus involving a loss to the revenue, in every such case the employé shall be discharged and he shall forfeit a sum equal to the duty of the merchandise.

If in performing any of the illegal acts described in the preceding paragraphs the employé has knowingly used or accepted any forged or fraudulent documents, in such case he shall, besides forfeiting the duty to be paid to the customs revenues, be exiled to live in the districts of Irkutsk or Jeniseisk, subject to imprisonment for three or four years, and without permission to settle in any other district of Siberia for a period of from ten to twelve years, according to the judgment of the court.

ABSTRACT OF FRENCH CUSTOMS LAWS.

THE CUSTOMS SERVICE OF FRANCE.

[Organized 1791, reorganized 1844 and 1869. Translation from Maurice Block's "Dictionnaire de l'Administration", pp. 808-879.]

I.—CENTRAL ADMINISTRATION—ORGANIZATION.

The customs, constituting a branch of the public revenue, are placed under the jurisdiction of the minister of finance, and a special board of administration is charged with the management of its affairs, and with the execution of the laws and regulations pertaining thereto.

The main function of the service is to diligently collect all proper external taxes, exercising due vigilance, in order that no prohibited commodities or interdicted merchandise may be either imported or exported to the prejudice of the State and the detriment of the public treasury.

The province, however, of the service is not limited to this primary function alone; for navigation, the coastwise and intransitu trade, the collection of drawbacks on outgoing commodities, together with maritime mortgages, and the border management of the salt interests, also belong to its jurisdiction.

The service is supervised and directed under authority of the minister of finance, by a director-general, selected and appointed by the chief of the state.

The director-general, together with two managers or administrators, appointed upon the advice of the minister of finance, constitute the board, or the council of administration.

In the absence of the director-general, the power of substitution rests with the minister alone; but in all cases of simple hindrance or inability, the director-general has the right to designate one of the two administrators to act in his place.

The director-general alone has direct official intercourse with the minister, consulting him in all cases where the application of the tariff regulations is in doubt, and submitting to him the estimate of the annual expenses of the service, also those decisions of the council of administration that require the minister's approval, including all customs transactions involving a sum of over 3,000 francs.

The director-general alone is in direct correspondence with the administrative, judicial, and military authorities in matters of the customs service, receiving and opening all correspondence, and signing the general orders of the service.

The director-general nominates, with the sanction of the minister, for appointment by the chief of the state, the district directors of the general service; and he alone

nominates, for appointment by the minister, the chiefs and principal inspectors and receivers of the bureau located at the seat of the council of administration.

The director-general appoints, suspends, and with the advice of the council discharges or retires all officers of the service, both at Paris and in the districts, excepting the members of the working brigade, whose employment is left with the district directors.

The council of administration, on the motion or report of one of its members, deliberates and decides: (1) Upon the estimate of the annual expenses of the service; (2) upon matters in suit or cases on trial; (3) upon affairs in litigation as to accounts and their settlements, and upon matters requiring the exercise of duress; (4) upon demands for the reimbursement of duties; (5) upon grants of drawbacks or primes; (6) upon questions of damages, deficits, averages (*avaries*); (7) upon the transfer, removal, suspension, or retirement of customs employés, and the settlement of their pensions; (8) upon the creation or suppression of bureaux (custom-houses), together with the functions or province of the same; (9) upon all matters transmitted to the council by the minister of finance.

II.—LOCAL ADMINISTRATION.—DISTRICT BOARDS.

The customs service in the several departments is distributed over a certain number of territorial divisions, of which the colonial districts—excepting Algiers, which is classed with the home districts—are under the jurisdiction of the minister of the marine.

The service is managed by a double body of public servants; that of the police force, or working brigade, charged with the watching and guarding of the frontiers; and the administrative or civil force, intrusted with the collection of the duties, fees, and fines accruing from the import and export of commodities.

At the head of each district, and in charge of both the police and civil force, is placed a director, assisted by inspectors, subinspectors, and collectors or receivers, all of them sworn and bonded officers, invested with power of bailiff. These officers, when exercising their functions, must always carry on their persons their commissions, which they are bound to produce on first demand; they are forbidden to follow, either in their own person or in that of their wives, any outside business pursuit whatsoever.

The civil force of each district, superintended and controlled by the director and his assistants, consists of controllers, placed at the head of each working section; of verifiers charged with the examination of merchandise, and the settlement or liquidation of the duties payable; and of superior and inferior clerks, managing all the writing of the district service, and attending also to the diverse duties of receiver, and of boarding or visiting agent.

The police force of each district, subject to military laws and regulations, consists of captains, lieutenants, foremen, and gangmen in the land service, and of masters, mates, and crews of boarding vessels and boats, also warehouse men, watchmen, and packers.

III.—GUARANTEES AND LIABILITIES.

The government of the customs is responsible for its agents in the exercise of their official functions, and the strict performance of their prescribed duties, while owners of merchandise are liable for the actions of their agents, servants, and domestics, in regard to fees, fines, expenses, and confiscations.

The liabilities of principals and sureties, when dealing with the customs authorities, cease only at the expiration of 4 months for France, 6 months for Europe, 10 months beyond Europe, but inside of the Capes of Horn and Good Hope, and 2 years for countries situated beyond these capes.

Merchants and their agents convicted of having practiced in their customs dealings false payments, or fraudulent transactions, can, irrespective of the penalties inflicted by law, be deprived of the privilege of importing, exporting, warehousing, and in-transit trading.

The public treasury has valid claim against all the movable goods the personal estate of its agents, subject to the restrictions of the civil code. It has also valid claim: 1st, Against all the immovable goods, the real estate, of its agents, when acquired by "onerous title," under stipulations or conditions, after entering into public service; and 2d, Against all immovable goods, similarly acquired by their wives, unless it is proven that the funds used in the purchase did individually belong to the woman. In no case, however, can such claims be enforced against the provisions of the civil code, or in prejudice of anterior rights possessed by former owner or proprietor.

IV.—SUPERINTENDENCE OF THE FRONTIERS AND COLLECTION OF DUTIES.

The tract of land extending from the borders to a (conveniently extensible) distance of 2 myriameters is considered customs territory.

Within this limited area any merchandise or commodity introduced or circulating without customs permit, or between the rising and setting of the sun, is seized and confiscated.

All merchandise, whether dutiable or not, must, on entering or leaving the country, be declared and made manifest as to its weight, measure, number, or value, according to the manner in which it is subject, by law, to tariff duties.

The declaration must always be made on stamped paper, and nothing that is written in the manifest can after its presentation be changed or altered under any pretext whatsoever.

Commodities having no manifest are detained and placed in warehouse.

No commodity is permitted to leave or to be taken on board a vessel, under the penalty of confiscation and an additional fine of 100 francs, without written permit, and without the presence of the boarding officer.

Vessels can load or unload only in ports that are of free entry, being within the precincts of customs offices; and they can charge and discharge only between sunset or sunrise.

In the presence only of the owners of the cargo or their agents can an official inspection of such cargo take place in vessels.

At such inspection the merchandise is first weighed, measured, and numbered, unless otherwise directed by the officer present, and then the duties thereon estimated and levied.

The net weight of merchandise, if previously declared, is officially verified, and if not so declared, it is ascertained in the manner provided by the tariff laws and regulations.

All excess as to the number of the declared boxes, chests, casks, bundles, packages, &c., is seized, confiscated, and fined 100 francs.

All excess as to the weight of the declared merchandise is subject to payment of double duties; when, however, such excess is less than one-twentieth for metals or one-tenth for other merchandise, the payment thereon of simple duty is sufficient.

In case of any shortage or deficit in the number of the boxes, casks, &c., the master of the vessel, or the conveyer of the goods, or the persons declaring the same, are mulcted in the sum of 300 francs for each missing package, &c., and in guarantee of the payment of these fines, the vessel, or the wagon and horses employed in the transportation, are retained.

In case of any false declaration, the maker of same is condemned to the payment of a fine of 100 francs, with or without the confiscation of the falsely-declared goods, according as the value of the duties covered by the fraud, or sought to be avoided, amounts to more or less than 12 francs.

Pre-empted merchandise pays the same duties as do ordinary commodities; and when exposed to public sale, an additional 2 per cent., as recording fee, is due on the same.

Pre-empted merchandise, subject to ad valorem duties, may be retained by the customs agents upon the payment, within fifteen days of official notification, of one-tenth over and above its declared value; and if such merchandise comes from Great Britain, or from any other country having a tariff convention with France, the customs office has to pay to the importer one-twentieth over and above the declared value of the same.

All duties payable to customs officers must be paid in cash.

When, however, a sum not less than 300 francs is shown by the manifest as due for customs, the party so owing may present a properly secured obligatory note, payable in four months, at 3 per cent. interest for delay.

No instrument of credit, whatsoever in kind, can be recognized and accepted by the customs authorities without having the signature of at least two persons of known solvency, whose fortunes are separate from that of the principal debtor, also that of his first surety.

At the end of every month the receivers of customs dues must draw up from their open book of accounts a list showing in alphabetical order the names of all persons admitted to credit, either as principal debtors or as their sureties, placing opposite their names the respective sums to be answered for by each of them respectively.

Importation.—No merchandise is allowed to enter from either foreign or domestic ports, without having a manifest signed by the master of the vessel, specifying the nature of the cargo.

Masters of vessels are bound, under a penalty of 500 francs, to remit within twenty-four hours after arrival at port of destination the invoice, or the declared list of cargo signed by them, which list is in all cases immediately transcribed into the register of the office.

When no manifest is shown, or when there is any omission or discrepancy in the manifest, the master of vessel is personally liable to the payment of a sum equal to the value of the omitted or inaccurately declared commodity, together with a fine of 1,000 francs.

Masters of vessel on arriving in port must also produce to the boarding officer the day or log book (journal) of the vessel.

Three days after arrival of vessel the owners or consignees must state in writing the condition of the particular merchandise belonging or consigned to each of them, specifying the marks, number, and contents of the boxes, packages, &c.; also, the quantity, quality, and value of the articles subject to ad valorem duty.

No edible or medical commodities damaged in transportation can be exposed to sale without a certificate from the local police to the effect that the damage is not of a nature to endanger the public health.

Merchandise imported by land must under penalty of confiscation and fine immediately be taken to the nearest customs-office, there to remain deposited, free of expense, until inspection.

The conveyers of such merchandise are not only required to declare in detail the nature and condition of the merchandise, but also to state the name, residence, and occupation of the parties to whom it is addressed.

Merchandise cannot be removed from the first office of entry without a written permit, and it can be so withdrawn only in the presence of the proper officer after a detailed declaration has been duly verified, the result of verification entered in the books of the office, and the duties on said merchandise have been liquidated.

The written permit or pass granted by the office of entry must in all cases particularly designate the route the merchandise has to follow toward its ultimate destination; and the permit must also name the customs office or offices on the way at which the transported goods are to undergo inspection.

Exportation.—No merchandise can be exported by either land or sea, under a penalty of 500 francs, without full declaration of its nature, official verification of same, and a written permit to leave.

Merchandise carried by sea, when its exportation is attempted through any port not authorized for its kind, and merchandise conveyed by land, when its exportation is sought by a circuitous route or unfrequented roads, is liable to confiscation and a fine of 100 francs.

Any fraudulent attempt to obtain benefit of drawback on any merchandise subjects the same to confiscation and to a fine equal in amount to the value of the benefit demanded, and in case it be proven that merchandise has been exported for drawback, fraudulently as to kind, weight, or value, the party to the fraud committed is condemned to a fine equal in amount to three times the value of the benefit of drawback falsely obtained.

Contests.—No dispute between the customs office and the commercial customer in reference to the application of the tariff schedules and regulations can in any case be settled by the local office, whose agents are forbidden to entertain any demand made with this end in view, and are obliged to immediately submit such demands to the commission of experts established in the department of the minister of commerce and agriculture. This commission has sole authority to decide in regard to all difficulties and doubts raised as to the kind, quality, and origin of any commodity or merchandise. When, however, a contest arises as to the declared value of any merchandise, the experts of local offices have power to act.

The minister of agriculture and commerce is enjoined by law to select in any such case, according to the nature of the commodity involved, two merchants or manufacturers, who sit and consult with the commission of experts in judgment of the case for the examination of which they were selected, but have no vote. The decision or verdict of this commission of experts in matters of their province and especially referred to them has general judicial force, and is obligatory, without appeal or revision of any kind, upon both the Government and the public.

Whenever the agents of the customs service are in doubt themselves as to the nature, kind, quality, and origin of the merchandise in examination, it is their duty to suspend its admission until a verdict of experts is had thereon, and to collect the duties upon said merchandise in accordance with the manifest presented, subject to payment of such supplementary dues as shall be found applicable.

When, however, during verification it appears that the merchandise has been falsely declared, the agents of the office must proceed by way of seizure and immediate official report, leaving to a legal court to decide whether expert examination be required or not. Should, however, the agents not be fully convinced of the correctness or falsity of the declaration, or if the shipper is ready to await the decision of experts, the merchandise, in lieu of seizure, may simply be detained.

But in either case, whether the merchandise be seized or detained, it is incumbent upon the receivers of customs to allow it to be delivered under bond, unless it should belong to the class of commodities prohibited from entry.

In all contests of questions or issues in tariff, requiring examination by the commission of experts, the receivers of customs must forward to the central administration of the service two samples of the article of merchandise in question, bearing the seals of the office and the declaring party.

Fraud and contraband.—No merchandise can be introduced by sea without leave and written permission from the customs authorities, under penalty of confiscation and a fine of 100 francs.

All prohibited merchandise, when introduced by sea, shall be confiscated, together with the vessel carrying it. Moreover, both the owner of the merchandise and the master of the vessel are jointly condemned to the payment of a fine equal in value to the value of the contraband merchandise, and never less than 500 francs. Should fraud be discovered in the invoice, letter of conveyance, bill of lading, or charter party, recourse is to be had before the courts against the owner of the merchandise or the merchant to whom conveyed.

All introduction by land of contraband merchandise, merchandise prohibited, or subject to a rate of tariff exceeding 20 fr. per 100 kilograms, is followed by the arrest and the bringing of the contravening parties before a tribunal of corrections, besides the confiscation of the merchandise and vessel or vehicle, and a fine equal in amount to the value of the condemned merchandise, and never less than 500 fr. The contravening party may also be punished by imprisonment.

Division of the products of seizures, sales, and fines.—Previous to the year 1848 the net amount derived from confiscations, sales, and fines, deducting first three-twentieths of the same toward the superannuation and pension funds, was divided and appropriated as follows: One-sixth went to the public treasury; three-sixths were allotted to the parties directing and effecting seizures, confiscations, and the collection of fines; two-sixths were turned over to the higher officers of the service.

Since 1848, however, the directors, inspectors, subinspectors, and principal receivers are no longer parties to the distribution or share of the sums accruing from violations of the laws and regulations relating to customs.

All penal funds are at present converted into a public fund, out of which, under the direction of, and according to the order of distribution prepared by, the director-general, amounts are annually distributed among those of the lower grades of the service, the grades below the subinspectors and principal receivers, who have shown themselves most alert in the suppression of contraband trade and in the discovery of frauds upon the revenue.

The one-third of the net product of seizures due under the law to the informer is not paid over to him upon the receipt alone of the agent to whom information has been imparted, but he must make himself known to either the district director or to the central administration.

Parties having claim upon any portion of the funds accruing from confiscations and fines are expressly prohibited from making any demand for it, before condemnation has been judicially confirmed; and no payment out of said penal funds can be made without the formal permission of the higher authorities of the customs service.

ABSTRACT OF GERMAN CUSTOMS LAWS.

THE CUSTOMS SERVICE OF THE GERMAN EMPIRE.

[Translation from Grotendorf's "Gesetze für den Preussischen Staat, und das Deutsche Reich," 1806-1875.]

ORGANIZATION.

The tract of land extending from the dry and water lines of the borders to a convenient distance within, and dotted with classified landing ports and collecting offices, also intermediate reporting stations, constitutes the customs territory of the Empire.

Within the area of this territory the conveyance of goods, wares, and commodities, as a general rule, is allowed only with permit and at daytime, and only upon designated roads and highways.

The territory is guarded by an armed and uniformed force, and its affairs are administered by posts, stations, and offices of defined jurisdiction.

The uniformed guard has the right to stop on the way goods in transport except on railroads; inspecting them, if open, or conducting them to the nearest port of search, and office of settlement, if covert.

The stations and offices charged with administrative duties are established by the several states of the Empire, but directed by a council of customs in the department of the imperial minister of finance.

These offices, having the co-operation, as directed by law, of the police and forestry agents, the stamp bureaus, local magistrates, and courts, are divided into principal or plenary and auxiliary or secondary offices; and the latter are again subdivided into two classes, designated as No. I and No. II.

The jurisdiction of the principal posts, which alone have punitive powers, extends over all wares, whether imported, exported, or *in transitu*, while the competency of the secondary posts is limited to imported goods, upon which the amount of duties is, at posts of class I, not above 10 thalers per hundredweight or 100 thalers *ad valorem*, and at posts of class II not above 5 thalers per hundredweight or 25 thalers *ad valorem*. The competency of these latter or secondary posts extends also unrestrictedly upon all imported cattle and over goods conveyed by mail; also upon imported as well as exported wares that are carried between home stations across intervening foreign tracts.

DECLARATION OF MERCHANDISE.

All goods in conveyance through the customs territory must either be manifested or specially declared; and free as well as dutiable articles of merchandise are subject to this requirement.

The manifest of wares must state the number of the railway car or the name and number of the vessel on which they are conveyed; the name and residence of the person or firm to whom sent or consigned; the number of the parcels, packages, &c., conveyed, together with their respective marks, labels, figures, and manner of wrapping; the general description of their kind, and, when carried by rail, their gross weight.

The special declaration of wares, required for certain goods before their final release and settlement, must specify both the quantity and quality of the conveyed merchandise, designating the articles as they are denominated and scheduled in the tariff. With parceled goods, each single package, or when a package consists of articles liable to different duties, each single article must be specially declared.

With merchandise liable to a customs duty of less than 3 thalers, an oral declaration is sufficient; but all other goods must be manifested and declared in writing.

These general and special declarations must be: (a) prepared in German, and without erasures or corrections whatsoever; (b) they must be both subscribed and certified by the manifestor or the declaror; (c) if prepared in parts, an additional statement in writing is required to the effect that the entire lading, freight, or cargo has been accurately and truly declared; (d) if made out by an authorized agent or on request by the customs office, they must be duly signed by the party so requesting; they must be prepared and ready for presentation in due time, as in default thereof the merchandise is detained at the risk and expense of the conveyer.

Declarations cannot be perfected or amended unless it is done—in proven good faith—*before* the goods covered by them have undergone special inspection and revision.

CONVEYANCE, EXAMINATION, AND ASSESSMENT OF WARES.

The conveyer of merchandise, on entering the customs territory, must present and deposit all his papers, bills, and certificates of lading at the nearest or first customs post reached; and the master of vessel must, moreover, and at the same time, reveal to the customs officers of the port, and, if required, show in person all secret receptacles and passages, if any, that may be found on the vessel under his command.

At this first port, if of competent jurisdiction, and in accordance with the destination and the class of the cargo, the goods, after general inspection, are: *a*, specially declared; *b*, generally or specially examined in verification of the declaration made, and for the assessment of the duties thereon.

In general examination, parceled goods are not opened, but only the number, figures, marks, labels, wrappers, and weight of the packages are inspected as to their correspondence with the declaration or manifest delivered, while in special examination, official consideration is mainly directed to the kind and quality of the goods.

The unpacking of merchandise and the opening of parcels take place in the presence and always at the expense of the party declaring the same. Dispensation therefrom, however, can be obtained by the declaror tendering the payment of the highest rate of duties fixed by the tariff upon merchandise of the kind or class to which the goods to be unpacked belong, provided there is no suspicion of intended violation of the law.

On examination of the goods, a variation of 10 per centum in the weight of commodities carried by land, or a deviation of 20 per centum for wares conveyed by water, is not taken into account, save under circumstances exciting suspicion of bad faith.

Merchandise, having passed examination, is assessed for duties by weight, number, measure, or value, according to, and as determined by, the current tariff regulations.

Changes of tariff must be made public at least eight weeks before the time fixed by law for their going into effect and force.

Objections as to the application of the tariff schedules and regulations to any commodity undergoing examination and assessment cannot be entertained by the customs officer, but complaint must be lodged with the customs board.

Goods assessed cannot be released from the customs custody until liquidation in full or settlement is made of all the dues and duties thereon; but claims arising from, or demands based upon, settlements thus made may be entertained until the expiration of one year from date.

All goods when carried for verification, assessment, and final settlement from any border station to an office of competent jurisdiction must first be specially declared at such station, after which the single parcels and packages, or the vessel and vehicle conveying them, are securely sealed and the conveyer or the officer of customs put in charge of the cargo is furnished with a proper pass.

Pass No. 1 contains an enumeration of the goods in transport and as declared, the number and marks of the parcels and packages, the name and residence of the person or parties to whom consigned, the designation of the office to which sent, the route to be taken and the time allotted for the presentation of said pass.

Pass No. 2 issues only when goods already verified and assessed are, upon request of declaror, to be conveyed for final settlement and liquidation of duties to a further customs office of competent jurisdiction; such permit, however, is not given, nor can it be demanded, save for goods the duties upon which do not amount to less than 5 thalers.

PRE-EMPTION.

The ad valorem duties for articles of merchandise rest upon the basis of their native or home price, with the addition of the costs of transportation, insurance, and commission.

Wares of this class must always be declared in writing.

Whenever the customs office deems any merchandise to be undervalued or improperly appraised by declaror, it has the right to pre-empt and acquire the same, upon payment, within two weeks from date, of 5 per centum over and above the value of the goods as originally declared.

The declaror, if adverse to pre-emption, has the right to demand expert appraisal; and this course is open also to the office, when not fully decided to avail itself of its right of pre-emption.

When, in the judgment of the experts, the merchandise in question has not been undervalued more than 5 per cent., the duties thereon are assessed upon the basis of its original declaration; but when said merchandise is found by the experts to have been undervalued more than 5 per cent., the office can either pre-empt or charge full duties upon the true value of the merchandise as ascertained by expert examination.

The cost of appeal to expert decision is borne in the first instance by the office, and in the second instance by the declaror.

In case the declared value is found to be 10 per cent. below the true value, the declarer is fined double the amount of the full duties as ascertained.

The two experts in undervaluation are chosen, one by the claimant, the other by the local customs office, and in case of disagreement, or on original demand of the declarer, the two experts either themselves choose a third member or one is assigned by the president of the local chamber of commerce, or, if no such organization exists in the place, then by the civil courts.

Decision must be rendered by the board of expert examiners in the course of two weeks after convening.

Goods, if unclaimed and remaining in the warehouse one year, must first be publicly advertised in newspapers twice within a period of eight weeks, and if, in six months thereafter, no claimant appear, they must be sold at public auction to the highest bidder. The sum realized from the sale, deducting first all expenses and dues accrued upon same, is kept for six months, subject to owner's claim.

Goods duly entered, which have remained five years in the warehouse, and after this are not removed within four weeks' after due notice, are sold at public auction, and the proceeds of such sale, deducting first all expenses, dues, and duties thereon, are turned over to the owner.

PENAL PROVISIONS.

The domiciles and bodies of persons suspected of violation or evasions of custom-laws are subject to search by the customs officers acting under the personal direction of a superior officer; but due regard must be had for the formalities established by the general laws of the land. Such search for persons or contraband goods, when instituted within the limits of the customs territory, needs no civil warrant, and when

directed against the hiding places, or in pursuit, of smugglers, the prescribed formalities of the general law may also be dispensed with.

Contraband—the importation, exportation, and transportation of prohibited goods—is always followed by confiscation or forfeiture, and a fine equal in amount to double the value of the seized goods. No fine, however, must ever be less than 10 thalers.

Fraud—the intention to evade the payment of duties on goods—is also followed by confiscation or forfeiture, and with a fine equal in amount to four times the amount of the duties to which the seized goods are liable under the tariff, in addition to the payment of such duties in full.

It is contraband or fraud in the eyes of the law :

(a) When prohibited goods are knowingly omitted from, or improperly and defectively designated and described in, the general or special declaration of wares :

(b) When prohibited or dutiable goods are not produced for, or are secreted during, inspection and examination ;

(c) When goods carried by rail are put out of sight in passenger cars, tenders, or locomotives, instead of being conveyed in closed and sealed freight cars, as ordered by law ; or when wares and goods are left at way stations, or thrown off the train before the latter's arrival at the border-office of customs ;

(d) When prohibited or dutiable goods are conveyed in circumvention of reporting stations, or in avoidance of the prescribed customs roads and designated water-ways ; when goods are circulated in the customs territory at night without permit ; or when any transport of goods is found without pass, or with false and improper papers ;

(e) When prohibited or dutiable goods, upon which the duties have not been liquidated, or which for any reason are still under control of the customs service, are disposed of, or conveyed contrary to regulation, or in any way tampered with ;

(f) When wares, in the possession of merchants and tradesmen residing within the limits of the customs territory, are found without proof of being free goods, or goods duly discharged from customs control.

In the absence of guilty intent, the above enumerated offenses are treated as *contraband* and not as *fraud*.

The repetition or second commission of any customs offense is followed by forfeiture and double the fine incurred by the first offense, while the third and subsequent commissions of offense subject the offender, besides confiscation, to the infliction of bodily confinement, commutable into double the fine incurred by the second or next previous offense, provided that imprisonment shall not exceed two years in duration.

The increased penalty for recurrence must be imposed upon any repeated customs delinquency, even if its repetition did not occur in one and the same state of the customs union of the Empire ; and, in determining the question of recurrence, no distinction is made between offenses of contraband and those of fraud.

Penalties for recurrence, however, are not enlarged in any case when three years have elapsed between the full atonement or pardon for the old offense and the commission of the new one ; nor do such penalties take place when the carrier of goods condemned for defective manifest or technically incorrect declaration has been misled by the bill of lading, invoice, or other papers committed to his charge, as covering the cargo, by the owner or sender of the goods.

Penalties for contraband or fraud are increased one-half : when the articles carried are hidden in secret receptacles, or are concealed by contrivances artful and of difficult detection ; when articles still under customs control are exchanged or altered to deceive ; when contraband or fraud is practiced by means of removing, injuring, or in any way lessening the efficacy and use of official seals, locks, &c. ; provided always, that penalties so increased must never exceed, in fact or commutation, the maximum punishment of two years imprisonment.

When three or more persons conspire for the purpose of defrauding the customs, or for the commission of contraband, the ordinary penalty for the transgression involved is raised, as to the leader, by from three to six months imprisonment, and as to the simple participants, by from one to three months confinement ; and whenever three or more persons are caught together in any customs transgression, the law supposes and assumes conspiracy, leaving with the transgressors so detected the burden of proof to the contrary.

In case it appears that the conspiracy entered into was to endure or be permanent, also in cases of temporary, but recurring or repeated conspiracies, the ordinary penalty that follows the original transgression is increased, as to the leader, by from one to two years, and as to his partners by from six to twelve months imprisonment.

Fraud or contraband, when committed under the protection of an insurance agency, is punished by an additional increase of penalty, consisting in from two to three months confinement, or in conspiracy cases under insurance, with imprisonment of eight to twelve months for the leader, and of four to six months for his partners. Of the insurance agency, the president is punished with from one and a half to two years, the cashier with from six months to two years, and the other members with from six to twelve months imprisonment ; while, moreover, the funds of the company

become forfeited, or, in lieu thereof, when such forfeiture can not be executed, the members of the company are to pay into the public treasury a sum of from 500 to 5,000 talers.

The party or parties, who, while committing contraband, or intending to defraud, carry fire-arms or equivalent weapons on their person, are, over and above the ordinary penalty of the transgression, subject to imprisonment of from six to twelve months; and when actual use is made of the arms or weapons so carried, the punishment that follows is fixed and regulated by the criminal code of the country.

In all cases not especially provided for in the customs laws and regulations, principal as well as associate offenders, together with all persons aiding or abetting, are amenable to the provisions of the civil and criminal codes.

Wilful tampering with customs seals or locks, even if not with intent to commit contraband or fraud thereby, is fined 300 thalers; and all injury to such seals or locks, unless accident is clearly proven, is considered by the law as having been wilfully caused.

Subsidiary responsibility as to the payment of customs duties, also, unless innocence is proven, as to all fines, fees, expenses, and costs of proceedings, rests as follows:

1. Merchants and persons engaged in trade are held responsible for their clerks, apprentices, journeymen, laborers, servants, wives, children, and all persons ordinarily dwelling with their families.

2. Steamboat companies and railroad managers are bound to vouch and answer for all their officers, agents, employés, and servants.

3. All other persons are responsible only for the immediate members of their families.

Forfeiture of contraband goods or goods tainted with fraud, strikes always the owner and his agents, except when the transgression was committed by the carrier, shipper, or driver, without the knowledge and consent of the owner, and when no subsidiary responsibility rests upon the latter.

In all cases when confiscation is not practicable, the payment of the value of the article condemned, or when said value cannot be ascertained, a sum of from 25 to 1,000 thalers is exacted.

The right of ownership in regard to seized goods passes to the State from the moment of confiscation, debarring, under the civil laws of the country, any third party.

Dutiable goods, found within the customs territory and not claimed by any party or person; also when their character as to origin, exemption, and discharge from control or custody cannot be shown by the claimant, fall into the possession of the customs service, to be disposed of under the rules regulating the public sales of the same.

Transgressions of mixed nature, such, as for instance, contraband or fraud combined with or committed by, forgery, falsification, burglary, or breaking of seals or locks, are subject to the prescribed penalties of both the customs laws and the criminal code.

The promise or tender of presents, of emoluments or advantages whatsoever, to any agent or person in the customs service, is liable to a fine of 20 thalers, or, when such tender is in the nature of a bribe, to penalties provided for by the criminal laws.

Hindering customs officers in the performance of their official duties, subjects the offender to a fine of 20 thalers; and when such hindrance amounts to resistance, or to assault and injury to the officer, it is punished by infliction of penalties prescribed for offenses of a mixed nature, as above.

In default of the payment of fines, they are commutable, under the general law, into bodily confinement of one-half, one, and two years' duration, according to the nature, character, and grade of the offense.

The manner of commuting fines into imprisonment and, *vice versa*, is regulated by the general laws of the land.

Ignorance of the customs laws of the country constitutes no valid plea with either native or foreigner.

Transgressions, liable to fine only, expire by limitation in one and those designated as contraband or fraud, in three years from date of commission; any obligation, however, for the payment of additional duties, lives five years from the date of its inception.

APPENDIX.

S. Rep. 1990—AP—1

NEW YORK CUSTOM HOUSE.

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
23366	4480	Mar. 9	Muhlen & Kropf	Pennland	Printed matter	1,059.90 R. M.	75 R. M.	Per ct. 7
32861	9785	Mar. 17	G. E. Brett	Germanic	Books	£1,327 19s. 6d.	£5 5s.	$\frac{1}{2}$ $\frac{2}{3}$
29162	5768	Mar. 9	A. Ireland	State of Wisconsin	Paper	£592 10s. 9d.	£4	7
32215	8605	Mar. 16	Lonyeaux Brothers	City of Berlin	Periodicals	£53 7s. 2d.	£3 16s.	2½
31679	8130	Mar. 14	P. Farrelly	Rhynland	Paper boxes	5,531.05 marks	207 marks	27
35606	13151	Mar. 23	W. Lehnhoff	California	Manufactures, iron, glass, and wood	235.00 marks	64 marks	9½
None.	11734	Mar. 20	George Borgfeld & Co	Noordland	Musical instruments	75.80 marks	70.80 marks	4½
29359	5718	Mar. 9	John Thompson	Bohemia	Fans, jewelry, &c	9,589.83 florins	420.60 florins	4½
29985	6217	Mar. 10	Goodyear Rubber Company	Holland	Combs	1,655.25 marks	77.00 marks	4½
27744	3263	Mar. 6	Hecht Brothers	Canada	Fans	5,683.15 francs	228.00 francs	4
31055	6204	Mar. 10	John Thompson	Suevia	Fans, jewelry, &c	6,978.95 florins	297.60 florins	4
33847	10742	Mar. 16	do	Rugia	Fans, &c	3,498.90 florins	100.80 florins	3
35931	13137	Mar. 23	Steiner Kahn & Co	Oder	Jewelry	656.00 florins	33.85 florins	5
36326	13639	Mar. 24	McKesson & Robbins	do	Brushes	6,976.30 francs	244.15 francs	3½
None.	8148	Mar. 14	Bawo & Datler	Dacota	Colored glassware	86.80 florins	7.50 florins	9
57171	4465	Mar. 11	Terra & Co	Belgenland	Decorated china	447.45 marks	111.85 marks	25
34017	11014	Mar. 18	J. Kittel & Co	Rugia	Colored glassware	307.63 florins	19.72 florins	6½
50093	11910	Mar. 23	do	Suevia	do	2,723.00 florins	63.15 florins	2½
34970	12130	Mar. 21	do	Lessing	Decorated china	1,932.70 marks	238.03 marks	12½
40494	1247	Apr. 2	Stern Brothers	Wena	Fancy boxes, &c	1,858.15 marks	87.60 marks	5
46947	568	Apr. 1	F. R. Arnold & Co	Erin	Brushes, &c	£180 17s. 10d.	£23 13s.	12½
42294	7918	Apr. 6	Goodyear Rubber Company	Gellert	Combs	1,584.30 marks	78.20 marks	5
45920	7523	Apr. 14	do	Westphalia	do	315.30 marks	19.45 marks	6
4884	10490	Apr. 20	Howard Brother & Co	Celtic	Brushes, &c	3,776.50 francs	72.00 francs	2
51268	12691	Apr. 25	Joseph Dow	Donau	Fancy boxes	27.76 francs	15.00 francs	54
50104	11921	Apr. 23	Stern Brothers	Normandie	Brushes, &c	4,680.10 francs	21.25 francs	½
50123	11894	Apr. 28	L. Strauss & Sons	Suevia	Colored glassware	1,496.93 florins	140.85 florins	9
48525	9872	Apr. 20	do	California	do	1,004.08 florins	93.11 florins	9
46526	7614	Apr. 15	Bawo & Datler	Polynesia	Decorated china	1,194.15 marks	88.04 marks	7½
51639	13438	Apr. 27	do	Europa	Cut glassware	510.44 florins	39.44 florins	7½
None.	10773	Apr. 20	Oscar Gaerke	Leerdam	White and decorated china	1,465.46 marks	135.30 marks	9
47440	10876	Apr. 18	Charles Voght & Co	Bohemia	Decorated china	339.60 marks	32.51 marks	9
49122	11672	Apr. 23	Knauth Nachod & Co	California	Colored glassware	877.84 florins	51.43 florins	6
52889	15317	Apr. 29	Charles Voght & Co	Rugia	Decorated china	389.93 marks	37.75 marks	10
56524	12501	Apr. 24	L. Strauss & Sons	Rhynland	do	197.85 marks	17.52 marks	9
47440	10877	Apr. 18	Charles Vogt & Co	Bohemia	do	1,768.73 marks	97.90 marks	5½
51365	13943	Apr. 25	A. De Riesthal & Co	Eider	Cut and colored glassware	1,622.40 florins	116.10 florins	7
50524	12500	Apr. 24	L. Strauss & Sons	Rhynland	Decorated china	1,129.20 marks	20.00 marks	1½
52890	15544	Apr. 29	Ahrenfeldt & Son	do	do	1,012.05 marks	86.40 marks	8½
47442	9058	Apr. 18	John Wygand	California	do	1,364.25 marks	105.00 marks	8

46227	Apr. 14	T. W. Robertson	Servia	Pipe wood	3, 248. 20 francs	5, 188. 18 francs	160
49894	Apr. 21	Hayward Perry & Ryer	do	Books	401 marks	531 marks	107
52763	Apr. 28	H. F. Gillig	Britannic	do	£58 2s.	£16	27
50093	Apr. 23	J. Kittle & Co	Suevia	Decorated china	82. 69 marks	82. 69 marks	2
52076	Apr. 27	Klingenberg	Queen Victoria	do	19. 80 marks	19. 80 marks	2
43823	Apr. 22	Morimura Bros	Central Pacific Railroad	Manufactures silk	466. 52 yens	466. 52 yens	21
45744	Apr. 23	E. C. Roberts	do	Silk handkerchiefs	48 yens	48 yens	15
49519	Apr. 24	A. L. Tuska	do	Decorated earthenware	10 yens	10 yens	5
52030	Apr. 28	Wells, Fargo & Co	Aurania	Diamonds	£498 10s. 7d.	£48 10s.	9
42567	Apr. 6	Benziger Bros	City of Chicago	Books	£139 4s. 1d.	£11	9
None	Apr. 4	J. F. Sutton	Bothnia	Painting	125 francs	7, 000 francs	5, 600
44627	Apr. 11	J. Wells, Fargo & Co	Main	Frame	£100	£10	10
43792	Apr. 8	J. W. Goddard & Son	Umbria	Printed matter	£18 1s. 5d.	£12 3s.	66
45603	Apr. 13	Isaacs, Vought & Co	Neckar	Printed matter and paper	5, 426. 80 marks	529 marks	10
45211	Apr. 13	L. W. Morris & Son	City of Richmond	Books	£34 2s. 6d.	£52 1s. 9d.	150
49033	Apr. 14	Isaacs Vought & Co	Ems	Printed matter	1, 459. 05 marks	107. 50 marks	7
46162	Apr. 21	Pat Farrelly	Leerdam	Paper	2, 009. 08 marks	71. 45 marks	3
48600	Apr. 14	E. P. Dutton & Co	Adriatic	Books	£58 10d.	£20 19s. 9d.	33
48430	Apr. 20	S. B. Luyster	Celtic	do	£345 7s. 5d.	£4 10s.	1
51616	Apr. 20	Max Jacoby	Aurania	Engravings	£152 13s. 8d.	£11 6s. 9d.	7
49753	Apr. 27	Isaacs Vought & Co	Pavonia	Printed matter	£44 17s. 6d.	£6	13
49430	Apr. 23	A. Diepenbrock	Normandie	Books	753. 60 francs	96. 96 francs	13
52519	Apr. 21	A. D. Klaber	Aurania	Penholders and paper	£7	£12 3s.	17
50245	Apr. 24	J. Walker	City of Berlin	Silk yarns	£25 16s. 3d.	£49 14s.	200
53470	Apr. 30	George Paven	St. Laurent	Printed matter	1, 137. 15 francs	250 francs	22
40510	Apr. 6	Regall & Becker	Wena	Crude amber	7, 187. 13 florins	400 florins	5
36349	Apr. 11	Sadder Ingenito	Scandamia	Smokers' articles	3, 385 lira	280 lira	8
47709	Apr. 23	H. A. Batger & Co	Indiana	Com. clay pipes	£88 22s.	£6 18s. 4d.	8
49875	Apr. 28	do	Mary Louisa	do	£12 10s.	12s. 8d.	4
51526	Apr. 30	do	Edaner	do	1, 011. 50 florins	45 florins	4
36363	Mar. 24	Tice Lynch	Baltic	Books	£370 18s. 7d.	£6 3s.	1
35311	Mar. 23	D. Dinan	Erin	Painting	£3. 12s.	£80	2, 222
36817	Mar. 25	J. Birtschmann	Romeo	Books	360 florins	370. 80 florins	103
35943	Mar. 23	J. Kittel & Co	Frisia	Decorated china	2, 242. 07 marks	190. 79 marks	8
45672	Mar. 13	do	Gellert	do	3, 516. 89 marks	719. 42 marks	20
34077	Mar. 18	do	Rugia	do	2, 425. 47 marks	192. 20 marks	8
58865	Mar. 13	do	Moravia	do	6, 907. 51 marks	628. 60 marks	9
51800	May 1	Gorham Manufacturing Company	Normandie	Plated and gilt articles	1, 425 francs	400 francs	28
58158	May 16	Morris Goldberg	Neckar	Beads	446. 82 florins	262. 72 florins	58
64338	May 28	R. A. Kipling	Normandie	Manufactures of glass	7, 646. 95 francs	200 francs	2
57814	May 11	C. F. A. Hinrichs	Belgenland	Toys, &c	612. 78 marks	38. 40 marks	6
55634	May 5	P. J. Schuster	Elbe	Fancy boxes	74. 50 marks	3 marks	4
59665	May 14	C. F. A. Hinrichs	Waesland	Dolls	169. 50 marks	10. 70 marks	5
59665	May 14	do	do	do	1, 670. 00 marks	152. 15 marks	9
59665	May 14	do	do	do	332. 50 marks	27. 58 marks	8
59406	May 14	Kaufman Bros. & Bondy	Moravia	Smokers' articles	651. 10 florins	64. 23 florins	9
59876	May 15	Fry, Schreiber & Co	Hammonia	Manufactures paper	991. 35 marks	71. 65 marks	7
61834	May 19	Bawo & Datler	Susanne	Toys	1, 275. 20 marks	113. 55 marks	9
61834	May 19	do	do	Dolls	3, 621. 70 marks	153. 07 marks	4
62561	May 21	C. F. A. Hinrichs	Westernland	do	498. 60 marks	29. 19 marks	5
60645	May 16	do	Polaria	Manufactures metal, &c	5, 392. 10 marks	203. 40 marks	3
10237	May 21	do	Westernland	Fancy goods	1, 160. 90 marks	35. 10 marks	3

UNDervaluations.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per centage of advance.
62561	10235	May 21	C. F. A. Hinrichs.	Westernland.	Dolls	3,530.85 marks	201.64 marks	5½
63117	11690	May 25	P. Farrelly	Neckar	Brushes, &c	1,377.85 marks	27.15 marks	2
64491	12346	May 25	C. Culbert	Gellert	Manufactures brass, glass, and leather.	808.82 florins	20.04 florins	2½
65711	13770	May 27	Kaufman Bros. & Bondy	Westphalia	Smokers' articles	1,415.83 marks	70.18 marks	5
66163	14323	May 28	Henry Rogers	Wena	Dolls	190.95 marks	10.05 marks	5½
65847	14143	May 27	Regali & Becker	do	Smokers' articles	5,170.49 florins	92.10 florins	1½
61854	9451	May 19	Bawo & Datler	Susanne	Toys and decorated china	2,501.10 marks	219.37 marks	8½
61854	9454	May 19	do	do	do	2,174.45 marks	206.40 marks	9½
61573	9692	May 19	Lloyd & Magnus	do	Dolls	3,241.45 marks	195.95 marks	6
49256	10697	May 1	R. F. Downing & Co.	Tower Hill	Matches	£2 16s. 3d.	£1 8s. 4d.	50
54023	619	May 4	Edward Hew	Nevada	Clay pipes	123 11 9	22 1 8	20
54252	627	May 5	H. A. Batger & Co.	do	do	109 14 10	18 4 6	17
52961	15457	May 6	Carl Weis	Lessing	Non-enumerated partly manufactured articles.	80.89 florins	12.00 florins	13
52961	15456	May 6	do	do	do	83.90 florins	13.00 florins	13
47302	14573	May 8	A. Caty	Herman	Matches	9,480.26 francs	523.33 francs	6
57851	4640	May 14	P. J. Keary & Bro	Oder	Toys	741.10 marks	28.32 marks	4
58395	4847	May 18	May Brothers	Belgenland	Clay pipes	617.50 marks	66.00 marks	10
60024	7226	May 20	W. M. Kalah & Co	Teutonia	Matches	2,788.90 marks	100.00 marks	3
61480	8987	May 21	P. Barnard & Co.	Independent	do	1,551.70 marks	118.00 marks	5
60862	8956	May 21	do	do	do	4,275.40 marks	262.00 marks	6
64007	12164	May 28	Horace Partridge & Co	India	Toys	2,189.70 marks	201.00 marks	10
53675	71	May 1	Ira C. Davis	Circassia	Printed matter	£46 16s. 1d.	£3 0s. 0d.	6½
51588	1017	May 4	L. W. Morris & Son	City of Chester	Books	37 14 4	2 12 6	7
55189	1567	May 5	Tice & Lynch	do	do	44 3 1	12 0 0	27½
61857	9249	May 19	J. Foster	City of Richmond	Paper and envelopes	14 0 0	3 0 0	21½
65302	13176	May 30	L. W. Morris & Son	Gallia	Books	54 14 2	7 14 6	14½
53783	2501	May 6	L. Lehman	Wieland	Decorated china	450.00 marks	50.00 marks	11
55756	2575	May 6	L. Strauss & Son	do	Colored glassware	54.01 florins	3.50 florins	5½
55176	2711	May 5	Knauth, Nachod & Co.	Australia	do	629.15 florins	17.73 florins	3
55356	1994	May 5	L. Strauss & Son	Rhætia	do	17.88 florins	1.42 florins	9
55354	2007	May 6	do	do	do	1,124.59 florins	85.90 florins	1½
55654	2014	May 5	Oscar Goerke	do	do	2,963.20 marks	122.54 marks	4
46485	7998	May 15	L. Strauss & Sons	Polynesia	Cut and colored glassware	1,960.95 florins	103.73 florins	5
54778	1499	May 4	Benedict & Friedman	Rhætia	do	1,601.05 marks	159.25 marks	10
58930	6218	May 13	Charles Voght & Co	Moravia	do	971.18 florins	85.15 florins	8½
None	14473	May 27	L. Strauss & Sons	Britannic	White earthenware	£252 12s. 8d.	£8 10s. 8d.	3
2559	55540	May 5	J. Kittel & Co	Wieland	White and decorated china	257.91 marks	20.95 marks	8
51409	13515	May 27	do	Lessing	Decorated china	1,383.76 marks	102.58 marks	7½
55756	2577	May 6	L. Strauss & Sons	Wieland	Colored glassware	261.30 florins	28.12 florins	10½

58927	May 18	do	Decorated earthenware	513.83 florins	104
60100	May 15	Charles Voght & Co	White earthenware	232.78 florins	94
60535	May 16	R. K. Haydock & Co	Cut glassware	£204 4s	8
59612	May 14	Bernhard & Smith	Colored glassware	13,040.99 florins	104
55540	May 13	J. Kittel & Co	Decorated and white china	1,063.05 florins	15
58865	May 13	Bawo & Datler	Colored glassware	2,248.49 florins	34
61419	May 18	do	Colored glassware	982.04 florins	84
61419	May 18	do	Decorated china	2,196.60 marks	14
60354	May 17	A. De Riesthal & Co	Cut glassware	1,545.60 florins	14
61419	May 18	Bawo & Datler	Decorated china	3,179.35 marks	7
61627	May 19	Palme & Co	Colored glassware	224.96 florins	6
61096	May 18	Wapler Bros. & Co	do	287.04 florins	4
62029	May 22	J. Kittel & Co	Decorated china and earthenware	247.98 florins	5
57607	May 11	Charles Engel	Cut glassware	518.95 florins	74
54960	May 4	J. Kettel & Co	Decorated china	1,727.51 marks	34
41004	May 2	do	do	2,018.85 florins	104
61290	May 18	Bawo & Datler	Colored glassware	278.00 florins	12
61607	May 19	L. Strauss & Son	do	1,114.87 florins	44
62162	May 20	Bawo & Datler	do	790.85 florins	74
60809	May 18	A. De Riesthal & Co	do	275.74 florins	6
61476	May 18	Knanth, Nachod & Co	do	1,322.31 florins	8
61854	May 19	Bawo & Datler	do	610.19 florins	34
61239	May 18	L. Lehman	do	1,493.29 florins	154
61223	May 18	L. Strauss & Son	do	634.90 florins	64
61223	May 25	do	do	1,090.59 florins	4
61290	May 18	Bawo & Datler	do	886.27 florins	24
61854	May 19	do	Decorated china	260.00 florins	10
61854	May 19	do	do	99.70 marks	9
52647	May 21	do	do	99.70 marks	9
61332	May 18	L. Strauss, jr	Decorated earthenware	826.00 marks	94
54278	May 18	George Borgfeldt & Co	Decorated china	1,296.25 marks	14
61223	May 18	L. Strauss & Son	Glassware	466.07 florins	44
61607	May 19	do	do	1,510.52 florins	74
61332	May 18	do	Decorated earthenware	81.70 marks	94
62162	May 20	Bawo & Datler	Decorated and white china	749.00 marks	44
63447	May 23	L. Lehman	Decorated and white china	841.58 florins	14
63447	May 23	A. De Riesthal & Co	Glassware	1,050.24 florins	54
64072	May 25	L. Strauss & Sons	Colored glassware	1,332.06 florins	94
65241	May 26	Benedict & Friedman	Decorated china	844.20 marks	88
63896	May 23	Bawo & Datler	do	616.37 marks	54
61854	May 19	do	Colored glassware	572.08 florins	44
63480	May 25	Osaun & Co	Lime glass bottles	2,812.08 marks	34
62557	May 21	Knauth, Nachod & Co	Glassware	2,916.32 marks	104
61332	May 18	L. Strauss & Sons	Decorated china	1,203.00 marks	4
48084	May 20	Klingenberg	do	4,609.20 marks	14
68249	May 3	Bawo & Datler	do	1,813.46 marks	34
68479	May 4	G. Borgfeldt & Co	Colored glassware	1,568.93 florins	54
63447	May 23	L. Lehman	Decorated china	841.58 florins	14
63896	May 23	India	White china	115.08 florins	114
63896	May 23	do	Decorated china	431.42 florins	94
63896	May 23	do	do	318.26 florins	7
63896	May 23	do	do	2,638.69 florins	84

UNDERVALUATIONS.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
67237	896	June 1	Charles Ahrenfeldt	Pennland	Decorated china	186.65 marks	15.60 marks	8½
68085	1790	June 2	L. Strauss & Sons	Suevia	Manufactures glass and wood	399.42 marks	6.80 marks	1½
68085	1793	June 2	do	do	Glassware	1,523.95 florins	122.28 florins	8
57375	4189	June -	do	Belgenland	Decorated china	1,101.15 marks	272.91 marks	25
68085	1788	June 2	do	Suevia	Glassware	1,559.75 florins	159.61 florins	10
67276	833	June 2	Benedict & Friedman	do	White and decorated china	1,149.10 marks	65.40 marks	5½
68085	1785	June 2	L. Strauss & Sons	do	Glassware	1,689.60 florins	34.50 florins	2½
66663	597	June 1	Palme & Co.	do	Decorated china	220.40 florins	10.00 florins	4½
67275	1079	June 1	L. Strauss & Sons	Pennland	Decorated earthenware	144.66 marks	6.00 marks	4½
67596	1268	June 1	J. Kittel & Co.	Suevia	Decorated china	616.27 marks	28.25 marks	4½
66522	174	June 25	Palme & Co.	Christal	Glassware	2,270.40 florins	267.10 florins	11½
61854	9450	June 15	Bawo & Datler	Susanne	White china	541.62 marks	49.23 marks	9
61854	9456	June 19	do	do	Decorated earthenware	153.05 marks	5.16 marks	3½
68708	2655	June 4	J. Kittel & Co.	Jan Breydel	do	657.10 marks	16.02 marks	2½
69456	3267	June 6	J. M. Young & Co.	Rhynland	Decorated china	965.28 marks	9.32 marks	1
69971	3835	June 8	do	Wieland	do	2,205.00 marks	167.97 marks	7½
68115	1886	June 3	Knauth, Nachod & Co.	Zaandam	Glassware	1,581.96 florins	181.21 florins	11½
70666	3959	June 8	Steiner, Kahn & Co.	Wieland	Decorated china	1,548.40 marks	200.16 marks	12½
69345	3708	June 6	C. Ahrenfeldt	Rhynland	do	620.85 marks	51.20 marks	8
69636	4147	June 6	Faience Manufacturing Company	Main	Glassware	391.25 florins	15.25 florins	4
69345	3706	June 6	C. Ahrenfeldt	Rhynland	Decorated china	1,658.75 marks	158.75 marks	9½
70666	4838	June 9	Knauth, Nachod & Co.	Wieland	Glassware	609.02 florins	25.83 florins	4½
55908	2499	June 5	Knauth, Nachod & Co.	do	Decorated china	3,080.10 marks	49.90 marks	1½
70007	4309	June 8	Klingenberg	Rhynland	do	1,221.55 florins	109.89 florins	9
70463	4338	June 8	C. F. A. Hinrichs	Wieland	do	1,041.74 marks	23.35 marks	2½
68252	2108	June 9	J. Kittel & Co.	Polynesia	Glassware	1,474.52 florins	50.10 florins	3½
69678	3469	June 6	Knauth, Nachod & K.	Rhynland	do	5,394.68 florins	115.89 florins	2
61166	473	June 13	B. Guenther	Pennland	do	8,677.94 florins	389.77 florins	4½
72275	6899	June 15	do	Ems	Decorated china	7,441.67 florins	127.50 florins	1½
69577	3824	June 6	F. Bing & Co.	Rhynland	do	1,176.00 marks	11.38 marks	1
72875	6897	June 15	Knauth, Nachod & K.	Ems	do	525.70 florins	32.80 florins	6½
72738	6818	June 15	F. Bing & Co.	Noordland	do	1,262.10 marks	85.50 marks	7
72712	7167	June 15	L. Strauss & Son	California	do	940.25 florins	63.50 florins	7
59998	11904	June 25	Bawo & Datler	India	do	1,712.11 florins	272.00 florins	15½
72712	7170	June 15	L. Strauss & Son	California	Glassware	1,025.66 florins	96.39 florins	9½
73587	7990	June 16	Bawo & Datler	do	do	621.35 florins	42.32 florins	6½
73587	8868	June 17	L. Stauss & Son	do	do	115.55 florins	12.55 florins	10
74111	8853	June 17	do	Rhaetia	do	1,130.81 florins	5.00 florins	2½
74055	8745	June 17	L. Lehman	do	do	1,203.24 florins	50.00 florins	4
72712	7165	June 15	C. Vought & Co.	do	do	107.40 florins	10.63 florins	10
72345	7401	June 15	Bawo & Datler	California	do	1,778.66 florins	142.49 florins	8
			A. De Riesthal & Co.	Donau	do			

74183	June 17	L. Strauss & Son.	Rhaetia	do	1, 691.50 florins	151.07 florins	9
72193	June 15	C. F. Lauer.	California	do	366.00 florins	395.46 florins	108
72211	June 15	Stirn & Lye.	do	Decorated china	1, 782.88 marks	20.00 marks	1 1/2
74205	June 18	B. Guenther.	Noordland	Glassware	5, 525.63 florins	217.61 florins	4
74183	June 17	L. Strauss & Son	Rhaetia	do	97.17 florins	59.00 florins	60
74095	June 17	J. Kittel & Co	do	Decorated china	31.71 marks	89.20 marks	287
72009	June 13	Benedict & Friedman	Wieland	do	125.98 florins	41.99 florins	33 1/2
74521	June 19	C. Ahrenfeldt	Belgenland	do	333.30 marks	25.65 marks	7
74155	June 17	G. Borgfeldt & Co	Rhaetia	Glassware	3, 328.01 florins	125.00 florins	3 1/2
71503	June 11	do	California	Decorated china	632.80 marks	5.15 marks	4
74857	June 19	C. F. A. Hinrichs	Belgenland	do	272.51 florins	14.36 florins	5
63896	June 23	Bawo & Datler	India	do	179.70 florins	27.71 florins	15
74884	June 19	L. Strauss & Son	Belgenland	do	528.45 marks	20.72 marks	4
74521	June 19	C. Ahrenfeldt	do	do	1, 597.59 marks	85.56 marks	5 1/2
73542	June 16	G. Borgfeldt & Co	Lillonarch	do	£72 2s. 9d.	£22	2 1/2
72033	June 13	Benedict & Friedman	Bohemia	do	3, 413.90 florins	349.72 florins	10 1/2
74884	June 19	L. Strauss & Son	Belgenland	do	246.00 marks	21.60 marks	8 1/2
76328	June 23	A. De Riesthal.	Moravia	Glassware	112.90 marks	12.00 marks	10 1/2
71341	June 11	do	Rugia	do	658.56 marks	56.45 marks	8 1/2
76328	June 23	do	Moravia	do	2, 640.80 marks	134.60 marks	5
77036	June 24	J. Kittel & Co	do	Decorated china	5, 125.05 marks	50.87 marks	1
75655	June 22	Bawo & Datler	Stormy Petrel	Glassware	284.20 florins	19.60 florins	7
76777	June 24	C. F. A. Hinrichs	Moravia	do	297.95 florins	7.55 florins	3
76508	June 23	Knauth, Nachod & K	Stormy Petrel	do	3, 300.45 marks	238.50 marks	7
76710	June 23	Klingenberg	Moravia	Decorated china	2, 125.22 florins	58.94 florins	2 1/2
76777	June 24	do	do	do	965.64 florins	78.37 florins	8
72122	June 13	Knauth, Nachod & K	Noordland	do	474.10 marks	3.19 marks	4 1/2
77871	June 26	L. Strauss & Son	Waesland	do	837.35 marks	3.50 marks	18
77871	June 26	do	do	do	1, 081.45 marks	190.86 marks	6
78080	June 27	Palme & Co.	Hammonia	do	30.77 marks	1.83 marks	2 1/2
78080	June 27	do	do	Glassware	1, 124.98 florins	27.43 florins	4
76165	June 22	F. W. Junge & Co	Uranus	Earthenware	253.00 marks	10.00 marks	4 1/2
74521	June 19	C. Ahrenfeldt	Belgenland	Decorated china	1, 600.89 marks	75.30 marks	4 1/2
77733	June 26	Knauth, Nachod & K.	Waesland	Decorated stoneware	261.60 marks	21.80 marks	9
77739	June 26	C. H. Warner	do	Decorated earthenware	1, 454.75 marks	13.58 marks	8
77871	June 26	L. Strauss & Son	do	Decorated china	1, 438.68 marks	112.50 marks	8
77709	June 26	C. Ahrenfeldt	do	do	3, 978.25 marks	233.35 marks	6
79161	June 30	Knauth, Nachod & K.	Schiedam	Glassware	2, 060.32 florins	188.67 florins	9
77871	June 26	L. Strauss & Son	Waesland	Glazed earthenware	822.95 marks	11.80 marks	1 1/2
78783	June 29	C. Ahrenfeldt	Australia	Decorated earthenware	143.55 marks	9.60 marks	7
62400	June 28	L. Strauss & Son	Uranus	Glassware	1, 024.31 florins	94.75 florins	9
78959	June 29	do	Australia	Decorated china	3, 346.80 florins	76.35 florins	2 1/2
76420	June 29	do	Uranus	Glassware	191.46 florins	16.08 florins	8 1/2
76420	June 29	do	do	do	1, 073.94 florins	120.21 florins	11
78959	June 29	do	Australia	do	537.66 florins	11.25 florins	21
76534	June 28	McFaddin & Hatton	Uranus	do	1, 085.50 marks	33.70 marks	3
78783	June 29	C. Ahrenfeldt	Australia	Decorated china	21.00 marks	4.50 marks	20
78959	June 29	L. Strauss & Son	do	do	2, 403.55 marks	32.40 marks	1 1/2
79658	June 30	Bawo & Datler	do	do	1, 587.80 marks	101.91 marks	6 1/2
78495	June 29	John Wygand	do	Glassware	918.80 florins	105.40 florins	11 1/2
79658	June 30	Bawo & Datler	do	Decorated china	1, 528.80 marks	23.28 marks	1 1/2
79539	June 30	G. Borgfeldt & Co	do	Glassware	1, 051.98 florins	100.00 florins	9 1/2

UNDERVALUATIONS.

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
78959	14432	June 29	L. Strauss & Son	Australia	Glassware	1,864.68 florins	180.00 florins	9 $\frac{1}{2}$
62400	11514	June 28	do	Uranus	do	1,024.31 florins	120.60 florins	11 $\frac{1}{2}$
72719	7162	June 18	C. F. A. Hinrichs	California	Decorated china	3,720.85 florins	164.00 florins	4 $\frac{1}{2}$
70007	4303	June 8	do	Rhynland	Dolls	2,588.25 marks	221.94 marks	8 $\frac{1}{2}$
70007	4310	June 8	do	do	do	423.64 marks	7.91 marks	1 $\frac{1}{2}$
70007	4306	June 8	do	do	Toys	865.74 marks	71.74 marks	8 $\frac{1}{2}$
70006	4696	June 8	do	do	Dolls	850.70 marks	74.55 marks	8 $\frac{1}{2}$
70007	4304	June 8	do	do	do	1,376.90 marks	112.35 marks	8 $\frac{1}{2}$
70007	4307	June 8	do	do	do	2,985.90 marks	147.72 marks	4 $\frac{1}{2}$
70007	4302	June 8	do	do	do	910.20 marks	89.90 marks	9 $\frac{1}{2}$
70533	4296 $\frac{1}{2}$	June 8	do	do	do	1,259.35 marks	61.02 marks	4 $\frac{1}{2}$
68585	2801	June 4	L. Strauss & Son	Polynesia	Toys	749.56 marks	51.34 marks	6 $\frac{1}{2}$
71501	5699	June 11	H. Partridge & Co	Rugia	Musical instruments	610.50 marks	20.00 marks	3 $\frac{1}{2}$
68117	2806	June 3	Aug. Pal'man	Polynesia	Fancy articles	10,826.90 marks	437.00 marks	4 $\frac{1}{2}$
68148	1971	June 3	Henry Rogers	do	Toys	812.00 marks	70.70 marks	8 $\frac{1}{2}$
72193	6849	June 15	C. F. A. Hinrichs	California	do	531.20 marks	51.45 marks	9 $\frac{1}{2}$
73707	8275	June 16	C. F. Lauer	do	do	1,204.50 marks	78.35 marks	6 $\frac{1}{2}$
72143	7462	June 15	H. Partridge & Co	do	Fancy articles	814.05 marks	69.00 marks	8 $\frac{1}{2}$
74857	9513	June 19	Strauss, Blumenthal & Co	do	Dolls	617.50 marks	38.76 marks	6 $\frac{1}{2}$
74869	9505	June 19	C. F. A. Hinrichs	Belgenland	Toys	475.00 marks	27.75 marks	5 $\frac{1}{2}$
75317	10159	June 20	F. A. O. Schwarz	do	do	£43 3s. 1d.	£1 14s. 6d.	4
74837	9514	June 19	C. F. A. Hinrichs	City of Richmond	Toys and dolls	1,623.60 marks	160.00 marks	9 $\frac{1}{2}$
77186	12289	June 25	Ehrich Bro	Belgenland	Dolls	60.30 marks	41.14 marks	6 $\frac{1}{2}$
76928	12094	June 24	H. J. Saenger	Moravia	Musical instruments	320.80 marks	22.36 marks	6 $\frac{1}{2}$
76875	11938	June 24	Wm. Delluth & Co	do	Smokers' articles	1,174.26 marks	11.80 marks	1
76777	11787	June 24	C. F. A. Hinrichs	do	Musical instruments	493.92 marks	35.28 marks	7 $\frac{1}{2}$
76263	11716	June 23	C. H. Parsons & Co	do	do	745.95 marks	100.00 marks	13 $\frac{1}{2}$
77020	12073	June 24	Lloyd & Magnus	do	Dolls	279.30 marks	24.18 marks	8 $\frac{1}{2}$
77904	13231	June 26	C. F. A. Hinrichs	Waesland	do	1,345.86 marks	90.86 marks	6 $\frac{1}{2}$
76928	12093	June 24	J. Saenger	Moravia	Musical instruments	963.00 marks	59.60 marks	6 $\frac{1}{2}$
78136	14154	June 27	do	Hammonia	do	368.40 marks	15.28 marks	4 $\frac{1}{2}$
77903	13331	June 25	C. F. A. Hinrichs	Waesland	Dolls	3,911.30 marks	232.21 marks	5 $\frac{1}{2}$
79973	187	June 30	H. Partridge & Co	Australia	Dolls and toys	972.10 marks	38.15 marks	3 $\frac{1}{2}$
77904	13232	June 26	C. F. A. Hinrichs	Waesland	do	747.89 marks	43.22 marks	5 $\frac{1}{2}$
78963	14158	June 29	W. T. Pratt & Co	Hammonia	Fancy articles	1,747.92 florins	104.02 florins	5 $\frac{1}{2}$
79855	139	June 30	Strauss, Blumenthal & Co	Normandie	do	9,148.85 francs	251.40 francs	2 $\frac{1}{2}$
79973	188	June 30	H. Partridge & Co	Australia	Toys	1,302.35 marks	105.50 marks	8 $\frac{1}{2}$
79658	14863	June 30	Bawo & Datler	do	Dolls and decorated china	8,180.15 marks	459.30 marks	5 $\frac{1}{2}$
70798	4906	June 9	Ed. Hine	City of Montreal	Printed matter	£7 3s. 11d	£2 5s. 0d.	31 $\frac{1}{2}$
70215	4190	June 8	William Schauss	Germanic	Engravings	£122 8s. 0d.	£27 18s. 4d.	22
70257	4359	June 8	Heuffel & Esser	Wieland	Paper	966.24 marks	300.00 marks	31 $\frac{1}{2}$

75701	June 22	S. P. Avery	Rhein	Books	1, 419. 00 francs	500. 00 francs	35
77333	June 25	Paul Forscher	Werra	Lead pencils	1, 586. 40 marks	54. 00 marks	34
73917	June 17	S. B. Luyster	Gallia	Books	£389 8s. 9d.	£40	10
76309	June 23	Baldwin Bro. & Co	Aurania	do	£155 7s. 11d.	£8	54
77584	June 25	G. S. McKibbin	G. Monarch	Paper	£152 15s. 2d.	£5	34
79915	June 30	Charles Rode	Republic	Paintings	1, 970. 00 francs	1, 500. 00 francs	76
61521	June 6	C. F. A. Hinrichs	Susanne	Toys	2, 922. 47 marks	279. 05 marks	9
72941	June 18	B. Illfelder & Co	Edam	do	194. 00 marks	20. 00 marks	10
64556	June 3	L. De Forrest	Britannic	Manufactures of wood	1, 686. 00 francs	720. 00 francs	423
73382	June 19	Faulkner, Oppenheimer & Co	Gallia	Diamond	£4, 037 19s. 8d.	£1, 497 17s. 4d.	37
68726	June 9	Max Freund & Co	St. Laurent	Watches	6, 084. 45 francs	1, 760. 50 francs	29
65439	June 8	W. M. Smit	Aurania	Diamonds	5, 971. 87 florins	1, 790. 61 florins	30
87724	July 30	John Thompson	Lessing	Jewelry	2, 541. 12 florins	106. 68 florins	4
83327	July 8	Bawo & Datler	Polaria	Dolls	1, 915. 00 marks	140. 55 marks	735
83700	July 9	C. F. A. Hinrichs	do	do	1, 570. 50 marks	48. 85 marks	375
84935	July 11	B. Illfelder & Co	Zaandam	Slate pencils	4, 759. 50 marks	272. 50 marks	54
84935	July 11	do	do	do	3, 373. 60 marks	227. 00 marks	64
83704	July 9	Henry Rogers	Polaria	Fancy goods	4, 865. 40 marks	44. 00 marks	16
86121	July 15	Jesselsohn & Co	Lessing	do	2, 665. 60 marks	545. 63 marks	204
83257	July 8	E. Behrend	Polaria	Parts of musical instruments	1, 516. 70 marks	50. 00 marks	315
81288	July 6	Isadore Wallach	Neckar	Cotton and rubber	688. 95 marks	63. 00 marks	9
87050	July 16	Wells, Fargo & Co	Amérique	Frame	30. 00 francs	150. 00 francs	500
86606	July 16	S. Jarmelowsky	Servia	Printed matter and wearing apparel	157. 25 rubles	213. 00 rubles	135
85949	July 14	W. A. Pond & Co	Suevia	Printed matter	1, 930. 00 marks	100. 00 marks	54
89949	July 23	S. Jarmelowsky	Bohemia	Printed matter and manuscript	72. 35 rubles	45. 00 rubles	624
90399	July 24	L. Contausean & Co	St. Simon	Paintings	800. 00 francs	2, 000. 00 francs	250
91527	July 27	M. Knaedler & Co	Britannic	Engravings	1, 955. 90 francs	35. 00 francs	20
88537	July 20	Davies, Turner & Co	City of Chicago	Printed matter and silk	£13	£2	1513
93164	July 29	Otto Wigand	State of Georgia	Books	1, 200. 40 marks	588. 00 marks	49
None.	July 28	William Oppenheym & Sons	City of Chicago	Printed matter	£23 17s. 3d.	£16 10s.	69
92106	July 28	A. J. Pulsford	Etruria	Paper and envelopes	£97 11s. 5d.	£2	2
92157	July 28	P. Forcheimer & Co	Salier	Lead pencils	3, 351. 71 marks	1.80 mks. per gross	.....
88185	July 20	Lowenberg & L.	Eider	Paper	592. 36 marks	.....	.....
92921	July 29	J. Terknille	Canada	Frame	700. 00 francs	95. 00 francs	134
91918	July 27	Lowenberg & L.	Donau	Paper	440. 59 marks	.....	.....
8786	July 2	J. M. Young & Co	Wisconsin	Decorated china	£253 9s. 9d.	£27 8s.	104
81019	July 3	L. Strauss & Son	Waesland	do	221. 40 marks	15. 00 marks	6
81019	July 3	do	do	do	213. 00 marks	7. 71 marks	34
82922	July 13	do	Suevia	do	355. 25 marks	13. 25 marks	34
81279	July 6	A. De Riesthal	Fulda	Glassware	1, 739. 62 florins	62. 25 florins	34
81954	July 6	L. Lehman	do	Decorated china	208. 50 marks	69. 40 marks	33
83231	July 8	Knauth, Nachod & K	Suevia	Glassware	291. 70 marks	3. 16 marks	1
None.	July 2	G. W. Thurnauer	Westernland	Decorated china	397. 70 florins	50. 00 florins	14
82308	July 7	J. Kittel & Co	Servia	Glassware	4, 385. 43 marks	284. 75 marks	64
83042	July 7	A. De Riesthal	do	Decorated china	432. 00 marks	31. 50 marks	7
72562	July 7	F. Donneyer	Polaria	do	527. 70 marks	25. 20 marks	5
80089	July 1	Einer & Amend	Frisia	Glassware	1, 222. 00 marks	24. 36 marks	2
83310	July 8	Hecht Bros	Polaria	Decorated china	572. 30 florins	16. 15 florins	23
83700	July 9	C. F. A. Hinrichs	do	do	51. 56 marks	15. 00 marks	3
83327	July 8	Bawo & Datler	do	do	528. 40 marks	72. 56 marks	14
83327	July 8	do	do	do	461. 40 marks	34. 60 marks	74

Schedule of advances on appraisalment and reappraisalment, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
79161	5018	July 9	Knauth, Nachod & K	Polaria	Glassware	764.63 florins	27.90 florins	Per ct. 3½
83327	4814	July 8	Bawo & Datler	do	Decorated china	609.00 marks	70.00 marks	11½
83968	5017	July 9	Knauth, Nachod & K	do	Glassware	262.05 florins	136.00 florins	50
83240	4328	July 8	J. Kittel & Co	do	do	377.34 florins	4.62 florins	1
83121	3914	July 8	James Davidson	Wyoming	Decorated earthenware	£106 18s. 9d.	£2 15s.	2½
78959	14425	July 29	L. Strauss & Son	Australia	Decorated china	3,150.49 florins	240.29 florins	7½
83700	4573	July 9	C. F. A. Hinrichs	Polaria	do	3,511.67 florins	72.07 florins	2
83402	4559	July 8	L. Strauss & Son	do	Glassware	2,567.39 florins	140.58 florins	6
84217	5426	July 10	do	Pennland	Decorated earthenware	72.85 marks	66.00 marks	90
84287	5336	July 10	B. Guenther	do	Glassware	9,561.63 florins	503.24 florins	5½
83327	4812	July 8	Bawo & Datler	Polaria	Decorated china	2,123.00 marks	96.00 marks	4½
83327	4821	July 8	do	do	do	2,909.05 marks	153.85 marks	5½
83327	4819	July 8	do	do	Glassware	3,038.15 florins	295.71 florins	9½
83327	4825	July 8	do	do	Decorated china	558.00 marks	47.00 marks	8½
83465	4324	July 9	C. Ahrenfeldt	do	do	1,889.80 florins	182.41 florins	9½
83327	4829	July 8	Bawo & Datler	do	do	3,295.70 marks	173.31 marks	5½
84217	5418	July 10	L. Strauss & Son	Pennland	do	394.60 marks	17.50 marks	5
83242	4366	July 8	Paul Corwin	Polaria	Glassware	375.00 marks	444.00 marks	118
84410	5555	July 11	Hansen & W	Pennland	Decorated earthenware	178.90 marks	6.52 marks	3½
82922	4560	July 8	L. Strauss & Son	Polaria	Glassware	2,988.93 florins	214.72 florins	7
84629	6173	July 11	do	Suevia	do	4,437.34 florins	267.24 florins	6
86025	7689	July 14	J. Kittel & Co	Westphalia	Decorated china	1,811.64 marks	123.50 marks	6½
86708	8191	July 16	Palme & Co	Lessing	do	54.80 marks	3.07 marks	6
86148	7681	July 15	Knauth, Nachod & K	Zaandam	Glassware	424.28 florins	30.46 florins	7
86708	8190	July 16	C. Voght & Co	Frisia	Decorated earthenware	648.00 marks	36.13 marks	5½
86025	7688	July 14	Knauth, Nachod & K	Zaandam	Glassware	894.37 florins	71.43 florins	8
86242	7675	July 15	Palme & Co	Lessing	Decorated china	84.45 marks	10.69 marks	13
4564	4872	July 8	L. Lehman	do	do	1,399.09 florins	42.01 florins	3
85187	7097	July 13	L. Strauss & Son	Polaria	do	2,003.70 florins	136.20 florins	6
85864	7537	July 14	Knauth, Nachod & K	Westphalia	do	642.00 marks	6.89 marks	1
86897	8759	July 16	J. Kittel & Co	Lessing	do	591.93 marks	54.70 marks	9½
86025	7687	July 14	C. Ahrenfeldt	Rhynland	do	121.84 marks	7.50 marks	6
86545	8083	July 15	Palme & Co	Lessing	Glassware	615.47 florins	73.75 florins	12
87385	9218	July 17	C. F. A. Hinrichs	India	do	2,272.15 florins	80.00 florins	3½
87124	8748	July 17	L. Strauss & Son	Orzo Terzo	do	1,688.24 florins	34.47 florins	2
87357	9366	July 17	B. Guenther	Rhynland	do	7,890.64 florins	415.30 florins	5
76777	11788	July 18	Bawo & Datler	Diamont	do	884.41 florins	50.28 florins	5½
86716	8167	July 16	C. F. A. Hinrichs	Moravia	Decorated china	300.60 florins	47.40 florins	15½
87356	9233	July 17	George Borgfeldt	India	Glassware	1,876.28 florins	20.90 florins	1½
81172	9958	July 17	Bawo & Datler	Diamont	do	637.77 florins	35.16 florins	5½
			Oscar Geerke	Orzo Terzo	do	649.73 florins	51.53 florins	8

86232	July 16	J. Kittel & Co	India	Decorated china	1, 315. 28 marks	88. 84 marks	6 $\frac{1}{2}$
83700	July 9	C. F. A. Hinrichs	Polaria	Glassware	714. 49 florins	45. 00 florins	6 $\frac{1}{2}$
83700	July 9	do	do	do	1, 320. 03 florins	40. 00 florins	3
83841	July 9	George Borgfeldt	do	do	3, 448. 71 florins	95. 00 florins	2 $\frac{3}{4}$
89687	July 22	C. F. A. Hinrichs	Europa	Decorated china	206. 90 marks	18. 00 marks	9
89687	July 22	do	do	do	283. 97 marks	16. 32 marks	6
89687	July 22	do	do	do	193. 50 marks	21. 70 marks	11
87296	July 17	B. B. Schneider	Orzo Terzo	Glassware	1, 347. 50 marks	150. 00 marks	11
87626	July 18	Knauth, Nachod & K	Rhynland	Decorated china	1, 181. 02 marks	11. 02 marks	1
89983	July 23	L. Lehman	Bohemia	Glassware	748. 69 florins	193. 00 florins	25
9069	July 23	B. Guenthal	Noordland	do	8, 675. 77 florins	362. 09 florins	4
11190	July 25	L. Lehman	Wieland	do	3, 767. 69 florins	64. 81 florins	1 $\frac{1}{2}$
89687	July 22	C. F. A. Hinrichs	Europa	do	525. 00 florins	18. 20 florins	3 $\frac{1}{2}$
90220	July 23	Knauth, N. & K	Noordland	Decorated earthenware	319. 83 marks	3. 50 marks	1
89687	July 22	C. F. A. Hinrichs	Europa	Glassware	2, 655. 44 florins	143. 21 florins	5 $\frac{1}{2}$
91336	July 27	C. Voght & Co.	Wieland	Decorated china	988. 40 marks	64. 30 marks	6 $\frac{1}{2}$
90659	July 24	O. Goerke	Hermann	do	1, 620. 38 florins	83. 07 florins	5
92069	July 29	C. H. Voght & Co	Rugia	Glassware	415. 00 florins	26. 50 florins	6 $\frac{1}{2}$
92970	July 29	do	do	Decorated china	3, 010. 45 marks	162. 70 marks	5 $\frac{1}{2}$
92969	July 29	do	do	do	3, 026. 21 marks	152. 16 marks	5
87091	July 16	M. Provost	Amérique	Brown earthenware	75. 00 florins	20. 00 florins	26
91087	July 25	J. Kittel & Co.	Hermann	Glassware	759. 56 florins	74. 12 florins	9 $\frac{1}{2}$
93346	July 22	Palme & Co	do	do	510. 71 florins	27. 11 florins	5 $\frac{1}{2}$
91232	July 28	J. Kittel & Co.	Wieland	Decorated china	6, 400. 26 marks	300. 10 marks	4 $\frac{1}{2}$
91087	July 25	do	Hermann	do	4, 129. 75 marks	403. 50 marks	9 $\frac{1}{2}$
90666	July 24	Palme & Co.	Wieland	do	514. 09 marks	40. 31 marks	4
70737	July 24	A. De Riesthal	Hermann	Glassware	2, 865. 58 marks	294. 70 marks	10
88708	July 21	H. S. Almy & Co	do	do	3, 628. 24 marks	507. 22 marks	14
91233	July 27	Knauth, N. & K	Leerdam	do	1, 010. 11 florins	85. 54 florins	8 $\frac{1}{2}$
92858	July 29	J. Kittel & Co.	Gellert	Decorated china	2, 374. 55 marks	237. 60 marks	10
92407	July 28	L. Lehman	Rugia	Glassware	2, 243. 62 florins	88. 28 florins	4
91004	July 25	Bawo & Datler	J. Frederick	do	257. 92 florins	80. 03 florins	31
92052	July 27	A. De Riesthal	Donau	do	470. 00 florins	29. 74 florins	7
93764	July 31	B. Guenthal	Belgenland	do	2, 149. 00 florins	120. 00 florins	5 $\frac{1}{2}$
89687	July 22	C. F. A. Hinrichs	Europa	do	6, 846. 65 francs	360. 35 francs	5
92564	July 28	Palme & Co.	Rugia	do	1, 243. 03 florins	159. 44 florins	12 $\frac{1}{2}$
92858	July 29	J. Kittel & Co.	do	do	1, 461. 21 florins	52. 21 florins	3
83946	July 9	Hensel, Bruckman & Co	Polaria	Decorated china	10, 725. 63 marks	395. 83 marks	31
91004	July 25	Bawo & Datler	J. Frederick	Glassware	540. 26 florins	1, 560. 18 florins	288
93826	July 31	McFaddin & Hatton	Europa	do	90. 48 florins	5. 33 florins	5 $\frac{1}{2}$
91127	July 25	L. Strauss & Son	J. Frederick	do	341. 95 marks	35. 86 marks	10 $\frac{1}{2}$
87907	July 18	do	Lessing	Decorated china	1, 213. 80 marks	64. 00 marks	5
80633	July 16	do	India	White china	139. 00 marks	137. 25 marks	100
8797	July 23	do	Europa	Decorated china	1, 832. 55 marks	55. 20 marks	3
84217	July 10	do	Pennland	do	1, 200. 22 florins	50. 00 florins	4 $\frac{1}{2}$
87544	July 17	do	Rhynland	do	3, 610. 15 florins	299. 65 florins	8 $\frac{1}{2}$
77871	July 26	do	Waesland	do	2, 811. 60 marks	223. 10 marks	8
81019	July 3	do	Westernland	do	2, 791. 40 marks	215. 64 marks	8
81019	July 3	do	do	do	2, 661. 35 marks	296. 32 marks	7 $\frac{1}{2}$
87386	July 17	do	Johannes	do	2, 750. 60 marks	229. 83 marks	8
		do	do	do	73. 35 marks	6. 20 marks	8
		do	do	do	13, 653. 30 marks	1, 145. 63 marks	8

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
91127	13717	July 25	L. Strauss & Son.	J. Frederick.	Decorated china	2,786.70 marks	196.50 marks	Per ct. 7
93833	17186	July 31	do	Belgenland	do	2,787.70 marks	196.60 marks	7
89144	11513	July 21	do	do	do	1,028.70 marks	79.38 marks	7
90540	13228	July 24	do	Noordland	do	3,272.50 marks	246.66 marks	7½
91127	13718	July 25	do	Waesland	do	2,347.70 marks	169.18 marks	7
93833	17184	July 31	do	Belgenland	do	612.20 marks	30.75 marks	5
93833	17189	July 31	do	do	do	2,883.20 marks	187.93 marks	6½
57375	7315	May 15	do	Waesland	do	83.20 marks	6.93 marks	8
70535	4297½	June 8	do	Rhynland	do	99.10 marks	8.00 marks	8
62617	10261	May 21	do	Westernland	do	682.65 marks	56.00 marks	8
54102	4190	May 11	do	Belgenland	do	63.20 marks	564.00 marks	895
62617	1081	June 1	do	Pennland	do	371.45 marks	3,104.00 marks	834
47935	9880	Apr. 20	do	do	do	101.00 marks	8.00 marks	8
81019	4192	May 11	do	Belgenland	do	2,570.60 marks	211.23 marks	8
47935	9877	Apr. 20	do	Pennland	do	2,999.10 marks	232.50 marks	8
47935	9881	Apr. 20	do	do	do	24.49 marks	199.35 marks	828
61332	8658	May 11	do	Susanne	do	643.70 marks	54.48 marks	8½
61332	9529	June 19	do	Belgenland	do	34.35 marks	271.80 marks	800
62617	10260	May 21	do	Waesland	do	2,429.05 marks	198.60 marks	8
74884	9528	June 19	do	Belgenland	do	2,941.40 marks	230.54 marks	8
81019	5424	June 10	do	Pennland	do	2,509.50 marks	204.31 marks	8
7533	4294	June 18	do	Rheinland	do	3,097.80 marks	257.70 marks	8
77871	13142	June 26	do	Waesland	do	2,255.80 marks	177.64 marks	8
7533	4301	June 8	do	Pennland	do	2,191.00 marks	173.48 marks	8
7533	4295	June 8	do	do	do	3,101.20 marks	210.10 marks	7
84217	5427	June 10	do	do	do	2,821.50 marks	138.47 marks	8½
59915	7311	May 15	do	Waesland	do	2,875.00 marks	232.32 marks	8½
61332	8656	May 18	do	Susanne	do	5,307.00 marks	447.55 marks	8½
61332	1082	June 1	do	Pennland	do	810.00 marks	61.50 marks	7½
74884	9518	June 19	do	Belgenland	do	3,174.70 marks	265.30 marks	8½
67275	1078	June 1	do	Pennland	do	3,240.10 marks	263.54 marks	8
74884	9522	June 19	do	Belgenland	do	2,548.25 marks	207.90 marks	8
74884	1080	June 1	do	Pennland	do	2,916.50 marks	238.84 marks	8
74884	9519	June 19	do	Belgenland	do	1,790.10 marks	219.01 marks	8
106009	7830	Aug. 3	do	Waesland	do	2,866.40 marks	174.78 marks	6
106629	16111	Aug. 2	do	Pennland	do	2,943.10 marks	175.16 marks	6
103903	12372	Aug. 22	do	do	do	3,189.40 marks	172.16 marks	5½
96960	4120	Aug. 7	do	Waesland	do	2,571.60 marks	199.33 marks	7
96960	4122	Aug. 7	do	Westernland	do	2,721.30 marks	186.85 marks	7
100009	7825	Aug. 13	do	Belgenland	do	2,768.10 marks	189.28 marks	7
106629	16110	Aug. 27	do	Rhynland	do	2,960.40 marks	185.94 marks	6

94412	Aug.	John Wygand	California	Glassware	1, 117.63 florins...	142.09 florins...	12½
94280	Aug.	L. Strauss & Son	do	Decorated china	2, 078.28 florins...	259.78 florins...	12½
94343	Aug.	C. F. A. Hinrichs	do	Glassware	323.00 florins...	15.00 florins...	5
83327	Aug.	Bawo & Datler	do	Decorated china	2, 196.25 florins...	89.96 florins...	4
94858	Aug.	Oscar Goerke	W. A. Schalten	do	945.70 marks...	40.37 marks...	4
94858	Aug.	do	do	do	1, 124.55 marks...	1, 038.45 marks...	9
94973	Aug.	Knauth, Nachod & K.	Edam	Glassware	2, 199.06 florins...	168.24 florins...	8
94343	Aug.	C. F. A. Hinrichs	California	Decorated china	3, 654.15 florins...	229.92 florins...	6½
93079	Aug.	O. A. Gager	Normandie	Glassware	831.10 marks...	70.91 marks...	8
96184	Aug.	Charles Voght & Co.	Rhaetia	Decorated china	215.15 marks...	20.58 marks...	10
96536	Aug.	B. Guenthal	Waesland	Glassware	6, 318.87 francs...	332.57 francs...	5
2934	Aug.	J. Kittel & Co.	Rhaetia	Decorated china	8, 479.79 marks...	597.87 marks...	7
3000	Aug.	C. Voght & Co.	Rugia	Glassware	810.14 florins...	37.98 florins...	4½
4121	Aug.	L. Strauss & Son	Waesland	do	1, 526.75 francs...	80.95 francs...	5½
6185	Aug.	C. Voght & Co.	Suevia	Decorated china	1, 857.91 marks...	132.38 marks...	7
2933	Aug.	J. Kittel & Co.	Rhaetia	Glassware	8, 632.10 marks...	100.80 marks...	1½
2932	Aug.	do	do	Decorated china	1, 611.69 florins...	170.21 florins...	15
6138	Aug.	Steiner, Kahn & Co.	Fulda	do	269.20 marks...	31.00 marks...	12
5017	Aug.	F. Domeyer	do	do	165.20 marks...	11.50 marks...	7
3983	Aug.	J. Kittel & Co.	Waesland	do	1, 753.44 marks...	16.30 florins...	1
6258	Aug.	do	Servia	do	1, 269.55 florins...	43.95 florins...	3
5676	Aug.	James Cranginer	Polynesia	Glassware	100.00 francs...	17.00 francs...	17
4343	Aug.	F. Bing & Co.	Fulda	do	2, 824.11 marks...	29.55 marks...	1
7614	Aug.	B. Guenthal	Westernland	do	7, 773.20 francs...	409.12 francs...	5½
9603	Aug.	F. Domeyer	Ems	Decorated china	51.00 marks...	10.00 marks...	20
9413	Aug.	Knauth, Nachod & K.	Polynesia	Glassware	121.15 florins...	4.50 florins...	3½
12097	Aug.	Klingenberg	Bohemia	Decorated china	16, 532.35 marks...	232.07 marks...	1½
9399	Aug.	McCarty, Hall & Co.	Polynesia	Glassware	1, 063.07 florins...	32.04 florins...	3
9814	Aug.	Stein & Lyon	do	do	353.47 florins...	19.86 florins...	5½
10139	Aug.	C. F. A. Hinrichs	do	do	1, 077.50 florins...	49.00 florins...	4½
11016	Aug.	J. M. Young & Co.	Moravia	Decorated china	826.94 marks...	42.02 marks...	5
9867	Aug.	Voght & Dore	Polynesia	White china	1, 690.55 marks...	59.90 marks...	3
10835	Aug.	C. Voght & Co.	Moravia	Decorated china	997.50 marks...	77.33 marks...	7½
11084	Aug.	Palme & Co.	do	do	1, 077.77 marks...	66.31 marks...	6
10060	Aug.	C. F. A. Hinrichs	Polynesia	Glassware	1, 535.10 florins...	52.92 florins...	3½
10058	Aug.	do	do	do	3, 718.58 florins...	125.73 florins...	3½
11024	Aug.	J. M. Young & Co.	Moravia	Decorated china	1, 550.05 marks...	122.47 marks...	8
10138	Aug.	C. F. A. Hinrichs	Polynesia	Glassware	420.00 florins...	20.00 florins...	5
10811	Aug.	do	California	do	1, 077.50 florins...	49.00 florins...	5
10183	Aug.	Palme & Co.	Moravia	do	1, 159.24 florins...	42.40 florins...	3½
9276	Aug.	Bawo & Datler	Polynesia	Decorated china	1, 627.71 marks...	147.96 marks...	9½
7824	Aug.	L. Strauss & Son	St. Laurent	Decorated earthenware	6, 948.00 francs...	272.00 francs...	4
10977	Aug.	Palme & Co.	Moravia	Decorated china	1, 295.65 marks...	63.32 marks...	5
13482	Aug.	C. F. A. Hinrichs	Pennland	do	1, 102.44 florins...	87.84 florins...	8
12332	Aug.	B. Guenthal	do	Glassware	6, 517.16 francs...	343.01 francs...	5
11049	Aug.	McFaddin & Hatton	Sarah Chambers	do	630.20 marks...	19.65 marks...	3
9139	Aug.	J. Kittel & Co.	do	Decorated china	6, 369.58 marks...	744.60 marks...	11½
12227	Aug.	Bawo & Datler	Pennland	do	611.31 marks...	12.37 marks...	2
14126	Aug.	E. Fanelly	Eider	Glassware	2, 518.37 florins...	143.24 florins...	5½
15759	Aug.	Wapler Brothers	Rhynland	Decorated china	1, 161.30 marks...	117.00 marks...	10
10712	Aug.	Palme & Co.	Sarah Chambers	Glassware	4, 108.50 marks...	551.00 marks...	13
16050	Aug.	B. Guenthal	Rhynland	do	7, 170.52 francs...	377.40 francs...	5

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
102425	11079	Aug. 19	Knauth, Nachod & K	Sarah Chambers	Glassware	21, 776. 65 marks...	1, 489. 50 marks...	7
106426	15837	Aug. 27	C. F. A. Hinrichs	Australia	do	4, 101. 64 florins...	77. 60 florins...	14
108602	800	Aug. 31	Palme & Co	Lessing	Decorated china	524. 07 marks...	23. 48 marks...	4½
107539	17430	Aug. 29	Stein Brothers	Salier	Glassware	462. 81 florins...	14. 55 florins...	3
108216	17679	Aug. 31	Conway Brothers	do	Decorated china	333. 10 marks...	29. 80 marks...	9
104682	217	Aug. 24	Theo. B. Starr	Moravia	do	715. 37 florins...	4. 50 florins...	4
108603	1084	Aug. 28	Palme & Co	Lessing	do	2, 412. 20 marks...	214. 55 marks...	9
108602	779	Aug. 31	do	do	Glassware	3, 052. 66 florins...	213. 93 florins...	7
108603	1086	Aug. 31	do	do	Decorated china	1, 011. 67 marks...	237. 00 marks...	23
106654	16115	Aug. 27	L. Strauss & Son	Australia	Glassware	1, 165. 93 florins...	17. 05 florins...	1½
106078	15633	Aug. 26	Bawo & Datler	do	Decorated china	1, 109. 92 florins...	37. 67 florins...	3½
106079	15386	Aug. 26	do	do	do	1, 790. 67 florins...	87. 19 florins...	5
106031	16136	Aug. 26	G. Borgfeldt	do	Glassware	25. 17 florins...	39. 90 florins...	160
102552	11002	Aug. 19	L. Strauss & Son	Mania	Decorated earthenware	4, 534. 71 florins...	232. 96 floeins...	5
98698	6557	Aug. 11	do	Suevia	do	4, 256. 36 florins...	323. 53 florins...	7½
98698	3230	Aug. 5	do	Rhaetia	White china	4, 869. 15 florins...	326. 56 florins...	7
106629	16109	Aug. 27	do	Rhynland	Decorated china	2, 955. 50 marks...	182. 00 marks...	6½
108500	113	Aug. 31	do	Leerdam	Glassware	1, 234. 00 francs...	345. 06 francs...	28
106079	15381	Aug. 26	Knauth, Nachod & K	Astromer	Decorated china	2, 786. 05 francs...	96. 03 francs...	3½
87663	9976	Aug. 3	F. Gohel & Co	Jakanns	Clay pipes	1, 243. 61 marks...	129. 50 marks...	10
90656	7814	Aug. 19	C. F. A. Hinrichs	Westernland	Marbles	521. 00 marks...	25. 00 marks...	5
96678	3502	Aug. 6	G. M. Thurnauer	Waesland	Fancy articles	902. 30 francs...	13. 50 francs...	1½
100159	8067	Aug. 14	Hall & Ruckle	Amérique	do	5, 127. 00 francs...	116. 05 francs...	2½
108840	800	Aug. 31	May Brothers	Salier	do	2, 134. 10 francs...	52. 00 francs...	2½
97789	4594	Aug. 10	L. W. Morris & Son	Germanic	Books	£10 18s.	£8	73
97792	4596	Aug. 10	do	Hammonia	do	536. 40 marks...	24. 00 marks...	4½
97189	4620	Aug. 10	S. Jarmelowsky	Rhaetia	Woolen shawls	82. 90 marks...	6. 00 marks...	7½
95323	2004	Aug. 4	T. Whittaker	Republic	Books	£61 3s.	£1 12s. 6d.	2½
95675	2807	Aug. 4	Mark Lorris	Rhaetia	Musical instruments	197. 10 marks...	100. 00 marks...	5
96036	2947	Aug. 4	Charles Rode	Normandie	Paintings	3, 445. 00 francs...	1, 300. 00 francs...	37½
101430	9369	Aug. 17	A. J. Pulsford	Aurania	Wearing apparel	£128 13s. 10d.	£3 3s.	2½
107838	17917	Aug. 29	Foreign Parcel Despatch	Etruria	Books	£13 13s. 9d.	£2 18s. 1d.	17½
104790	13910	Aug. 24	K. Van Rennsalear	Etruria	do	£192 1s. 2d.	£2 12s.	1½
108775	879	Aug. 31	C. B. Richard & Co	Lessing	Printed matter	562. 40 marks...	296. 00 marks...	53
111560	3770	Sept. 7	P. Morgansten	Elbe	do	1, 024. 40 marks...	46. 80 marks...	4½
110472	3025	Sept. 4	Palm & Fechter	Donau	do	2, 331. 85 marks...	100. 00 marks...	4½
112153	4308	Sept. 8	L. Contanseau & Co	Normandie	Frames matter	1, 600. 00 florins...	100. 00 florins...	6½
114727	7598	Sept. 14	S. S. Blood	Aurania	Printed matter	£118 4s. 1d.	£2	2
114938	8248	Sept. 14	E. P. Dutton & Co	Celtic	do	£184 10s. 3d.	£4 7s. 6d.	2½
97505	4656	Sept. 10	Manufacturers' Paper Company	Waesland	Pulp	462 dollars...	786 dollars...	170
120649	14638	Sept. 26	M. Knoedler & Co	City of Chicago	Frames and engravings	£467 11s.	£10 10s.	2½

121632	Sept. 28	G. Houston	Adriatic	Books	£66 15s. 2d.	£2 13s.	34
119786	Sept. 24	Moses Benziger	Ems	Paintings and frames	440 marks	100 marks	224
115137	Sept. 14	G. R. Gibson	Wieland	Brushes	5, 336, 20 francs	204. 80 francs	34
120206	Sept. 25	Merchants' Des. Transportation Co	Eider	Dolls	221. 93 marks	20. 00 marks	9
122666	Sept. 29	W. Tonk & Bro.	Moravia	Musical instruments	704. 00 marks	5. 60 marks	4
123241	Sept. 30	J. McJorley & Son	City of Chicago	Regalia and statuary	721. 19 francs	50. 00 francs	64
122612	Sept. 28	G. R. Gibson	St. Simon	Brushes and combs	974. 50 francs	53. 05 francs	54
105732	Sept. 2	P. Fanelly	Australia	Toys	787. 75 marks	66. 45 marks	8
109453	Sept. 5	F. J. Kaldenberg	Servia	Amber, partly manufactured	£15 17s. 6d.	£3 40s.	20
111769	Sept. 14	P. Barnard	Gattardo	Matches	3, 300 francs	29. 63 francs	2
114981	Sept. 15	F. J. Kaldenberg	Wieland	Partly-manufactured articles	240 florins	240. 00 florins	100
114392	Sept. 17	Kaufmann Brothers	Belgenland	Smokers' articles	1, 044 marks	127. 00 marks	13
115927	Sept. 19	F. J. Kaldenberg	Aurania	Partly-manufactured articles	£67 9s. 10d.	£13 10s.	20
117108	Sept. 22	Dunham Buckley & Co.	Wieland	Toys and jewelry	2, 996. 30 marks	101. 00 marks	33
119829	Sept. 29	M. S. Kahn & Co.	Westernland	Baskets	215. 00 marks	11 marks	5
116794	Sept. 18	Robert Crooks & Co.	Springwood	Bricks	£1, 107 8s. 11d.	£4 10s. 0d.	114
118696	Sept. 21	Maddock & Bro.	Britannic	White earthenware	£188 14s. 1d.	£8 0s. 0d.	11
118269	Sept. 23	E. Butler	do	Decorated earthenware	£139 19s. 10d.	£4 0s. 0d.	24
117694	Sept. 22	Almy & Co.	Ch. Léoville	White earthenware	25, 723. 75 francs	£4 0s. 0d.	24
118488	Sept. 21	Haviland & Co.	do	Decorated china	6, 930. 30 francs	1, 286 francs	5
118555	Sept. 22	A. Klingenberg	Adriatic	do	£149 3s. 5d.	600 francs	114
121701	Sept. 29	Bassett & Co.	St. Simon	White earthenware	5, 950. 05 francs	£3 10s. 0d.	24
121534	Sept. 28	Haviland & Co.	Adriatic	China	£114 16s. 5d.	297. 50 francs	5
122026	Sept. 29	Haydock & Co.	Nevada	White earthenware	£168 18s. 7d.	£2 15s. 0d.	24
123413	Sept. 30	Early & Co.	Salier	Glassware	10. 85 florins	£4 2s. 0d.	136
109430	Sept. 2	Dingledstedt & Co.	Lessing	Decorated china	816. 23 florins	14. 65 florins	21
108859	Sept. 1	A. Clingenberg	Rhaetia	Glassware	313. 16 florins	173. 23 florins	21
109153	Sept. 1	E. Parke & Co.	Wena	do	283. 45 marks	24. 48 florins	8
109191	Sept. 1	Knauth, Nachod & K.	St. Bernard	do	1, 134. 90 florins	42. 50 marks	15
101082	Sept. 3	O. Goerke	Polaria	do	1, 817. 23 florins	61. 18 florins	54
109127	Sept. 1	C. F. A. Hinrichs	Noordland	Decorated china	188. 10 marks	146. 43 florins	8
110110	Sept. 3	do	Polaria	Glassware	29. 33 florins	9. 90 marks	5
109317	Sept. 1	L. Strauss & Son	do	do	1, 855. 89 florins	55. 78 florins	193
109317	Sept. 1	do	do	do	2, 469. 45 florins	12. 54 florins	24
109317	Sept. 1	B. Guenthal	Noordland	do	6, 260. 70 florins	34. 77 florins	14
110038	Sept. 3	T. Pabst & Co.	do	Decorated earthenware	346. 92 florins	329. 50 florins	5
101108	Sept. 5	McCarty & Harshing	Polaria	do	452. 95 florins	433. 49 florins	125
108857	Sept. 1	L. Strauss & Son	J. Frederick	Decorated china	2, 618. 00 marks	64. 45 florins	14
109971	Sept. 3	Knauth Nachod & K.	Edaur	Glassware	1, 580. 41 florins	175. 11 marks	64
110834	Sept. 7	A. De Reisthal	Donau	do	2, 454. 97 florins	62. 42 florins	4
110276	Sept. 4	Bawo & Datler	India	Decorated china	971. 20 marks	110. 85 florins	44
112490	Sept. 8	Palme & Co.	Rugia	do	213. 00 marks	19. 96 marks	2
112489	Sept. 8	do	do	do	1, 469. 50 marks	674. 00 marks	916
112208	Sept. 5	do	do	do	628. 57 marks	77. 90 marks	5
112208	Sept. 8	L. Strauss & Son	India	Glassware	807. 82 florins	26. 19 marks	4
112774	Sept. 8	O. Goerke	Bernhard	do	2, 834. 88 florins	9. 50 florins	1
110082	Sept. 3	L. Strauss & Son	Rugia	do	2, 298. 00 florins	317. 53 florins	11
112775	Sept. 8	B. Guenthal	Belgenland	do	6, 081. 40 florins	16. 65 florins	2
114194	Sept. 12	Palme & Co.	Rugia	do	338. 60 marks	318. 86 florins	5
112207	Sept. 6	O. Goerke	Astronom	do	2, 358. 77 florins	12. 00 marks	34
113626	Sept. 10	C. F. A. Hinrichs	India	Decorated china	482. 46 florins	138. 16 florins	54
111826	Sept. 7	do	do	do	do	25. 60 florins	54

Schedule of advances on appraisalment and reappraisalment, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
112774	5138	Sept. 8	L. Strauss & Son.	India	Glassware	2,431.36 florins	38.83 florins	1½
112775	5140	Sept. 8	do	Bugia	Decorated china	2,457.39 florins	170.71 florins	7
113762	6476	Sept. 10	Jno. Scheidig & Co.	Fulda	do	270.60 marks	165.62 marks	97
113888	6728	Sept. 11	Bawo & Datler	Astronom.	do	1,118.38 florins	33.72 florins	3
109987	1722	Sept. 3	do	St. Bernard	do	659.93 florins	9.63 florins	1½
109987	1723	Sept. 3	do	do	do	2,676.76 florins	129.84 florins	4½
109142	643	Sept. 1	do	Polaria	do	1,239.39 florins	45.16 florins	3½
114369	7577	Sept. 12	L. Strauss & Son.	Belgenland	do	3,035.80 marks	207.42 marks	6½
113808	6773	Sept. 10	J. Kittel & Co.	Astronom.	Glassware	881.00 marks	70.91 marks	8
112377	4637	Sept. 8	B. Leopold & Co.	India	Decorated china	588.30 marks	1,451.60 marks	249
113758	7055	Sept. 10	Palme & Co.	Astronom.	Glassware	793.00 marks	75.88 marks	9½
112939	5838	Sept. 9	A. De Riesthal.	Fulda	do	3,080.50 florins	191.18 florins	6
113477	6641	Sept. 10	do	Camelia	do	5,434.05 marks	434.51 marks	8
109804	1904	Sept. 13	do	Bernhard	do	5,221.16 marks	453.09 marks	8½
115745	8861	Sept. 15	Knauth Nachod & K.	W. A. Schalten	do	1,175.52 florins	205.65 florins	17½
115745	7057	Sept. 10	Palme & Co.	Astronom.	Decorated china	1,867.84 florins	151.24 florins	8
112168	5636	Sept. 8	Davies Bros	Polynesia	Glassware	530.00 florins	76.38 florins	14½
114946	8115	Sept. 14	L. Strauss & Son.	Wieland	do	658.00 florins	31.54 florins	4
116032	9695	Sept. 16	Palme & Co.	Rhaetia	Decorated china	1,381.20 florins	80.50 florins	6½
109317	1027	Sept. 1	L. Strauss & Son.	Polaria	do	2,169.20 florins	134.71 florins	6½
113487	6812	Sept. 10	A. De Riesthal & Co.	Astronom.	Glassware	760.95 marks	30.45 marks	4
113479	6480	Sept. 10	do	Autocrat	do	2,954.11 marks	34.80 marks	1½
None.	4291	June 8	L. Strauss & Son.	Rhynland	Decorated china	2,765.00 marks	197.33 marks	7½
65909	14200	May 23	do	Waesland	do	113.03 marks	20.38 marks	18
65909	4193	May 23	do	Belgenland	do	124.65 marks	46.28 marks	39
44519	5505	May 10	do	Westernland	do	8,055.67 marks	1,553.60 marks	19½
54102	4188	May 11	do	Belgenland	do	435.91 marks	86.47 marks	20
47935	9879	May 20	do	Pennland	do	3,381.55 marks	485.24 marks	14½
47935	710	May 2	do	Noordland	do	182.94 marks	45.73 marks	25
62617	10256	May 21	do	Westernland	do	3,333.12 marks	658.73 marks	19½
62677	10259	May 21	do	do	do	379.19 marks	73.51 marks	19½
59915	7314	May 21	do	Waesland	do	4,057.68 marks	854.86 marks	21
57375	4191	May 21	do	Belgenland	do	3,763.06 marks	1,750.36 marks	47
57375	7316	May 15	do	Waesland	do	657.34 marks	134.84 marks	20½
57375	4166	May 15	do	Belgenland	do	3,215.14 marks	703.12 marks	21½
112775	8114	Sept. 14	do	Wieland	do	632.39 florins	22.50 florins	3½
113758	7045	Sept. —	Palme & Co.	Astronom	Glassware	3,359.00 marks	417.00 marks	12½
113846	6834	Sept. 11	McFaddin & Hatton	do	do	2,545.45 marks	199.80 marks	7½
114760	8454	Sept. 14	Palme & Co.	Wieland	do	1,576.02 florins	31.38 florins	2
54102	711	May 2	L. Strauss & Son.	Noordland	Decorated china	2,804.20 marks	224.80 marks	8
81019	1436	May 3	do	Westernland	do	2,825.05 marks	242.86 marks	8½

116996	May 18	Ed. Rorke.....	Waesland.....	Glassware.....	529.53 florins...	27.87 florins...	51
113333	Sept. 10	Palme & Co.....	Camelia.....	do.....	3,111.70 marks...	340.00 marks...	10
116389	Sept. 17	L. Strauss & Son.....	Rhaetia.....	Decorated china.....	2,512.92 florins...	191.02 florins...	7
113060	Sept. 9	L. Lehman.....	India.....	do.....	1,348.09 florins...	46.28 florins...	3
116705	Sept. 17	Muller & Westfall.....	Donau.....	do.....	629.28 marks...	718.70 marks...	114
113486	Sept. 16	O. Goerke.....	Camelia.....	Glassware.....	1,317.44 florins...	58.80 florins...	4
117391	Sept. 19	B. Guenther.....	Waesland.....	do.....	7,546.29 francs...	397.17 francs...	5
117451	Sept. 19	J. M. Span & Co.....	do.....	do.....	1,033.25 francs...	54.35 francs...	5
116852	Sept. 8	L. Strauss & Son.....	Fritz.....	do.....	2,900.00 florins...	75.00 florins...	25
114369	Sept. 12	do.....	Belgenland.....	Decorated china.....	2,933.00 marks...	91.75 marks...	3
166654	Aug. 27	C. F. A. Hinrichs.....	Adriatic.....	Glassware.....	1,864.57 florins...	111.82 florins...	3
118062	Sept. 22	do.....	California.....	do.....	1,963.94 florins...	69.09 florins...	6
119151	Sept. 22	do.....	do.....	do.....	2,369.08 florins...	159.58 florins...	3
119603	Sept. 23	do.....	Westernland.....	Decorated china.....	901.23 florins...	72.40 florins...	8
119151	Sept. 22	do.....	California.....	Glassware.....	433.20 florins...	15.00 florins...	3
119603	Sept. 22	do.....	Waesland.....	Decorated china.....	209.56 florins...	18.40 florins...	9
120086	Sept. 23	L. Strauss & Son.....	Suevia.....	Glassware.....	2,066.67 florins...	350.00 florins...	16
47935	May 2	do.....	Noordland.....	Decorated china.....	757.42 florins...	226.06 florins...	30
119886	Sept. 24	J. M. Shaw & Co.....	Westernland.....	Glassware.....	518.86 francs...	26.94 francs...	5
119894	Sept. 24	B. Guenther.....	Waesland.....	do.....	6,830.65 francs...	359.50 francs...	5
14461	Sept. 25	L. De Thomassen.....	Servia.....	do.....	155.25 marks...	26.00 marks...	17
12828	Sept. 21	C. F. A. Hinrichs.....	California.....	do.....	577.92 florins...	38.81 florins...	6
13058	Sept. 22	L. Lehman.....	do.....	Decorated china.....	1,611.67 florins...	36.29 florins...	2
16311	Sept. 28	H. S. Almy & Co.....	Doris.....	Glassware.....	2,448.00 marks...	192.00 marks...	7
16157	Sept. 28	H. S. Almy & Co.....	do.....	do.....	780 marks...	1.04 marks...	9
15891	Sept. 28	Stern Bros.....	Neckar.....	Decorated china.....	717.60 marks...	64.40 marks...	3
13378	Sept. 23	Knauth, Nachod & K.....	W. Chief.....	Glassware.....	2,036.70 marks...	78.12 marks...	3
6613	Sept. 10	B. B. Schneider.....	Woolsey.....	do.....	3,332.00 marks...	337.50 marks...	10
14281	Sept. 29	Knauth, Nachod & K.....	Katie.....	do.....	1,560.15 marks...	133.00 marks...	8
10991	Sept. 19	L. Strauss & Son.....	Waesland.....	do.....	2,675.50 marks...	91.33 marks...	19
10162	Sept. 17	do.....	Belgenland.....	Decorated china.....	3,231.65 marks...	638.63 marks...	3
13388	Sept. 23	do.....	California.....	Glassware.....	3,874.79 florins...	34.98 florins...	10
14630	Sept. 24	do.....	Westernland.....	Decorated china.....	2,750.80 marks...	103.37 marks...	4
15272	Sept. 28	A. De Riesthal.....	Wena.....	Glassware.....	2,149. florins...	100.00 florins...	4
12360	Sept. 21	Nath. Bloom.....	Eider.....	do.....	178.85 marks...	11.88 marks...	6
18193	Sept. 30	C. F. A. Hinrichs.....	Europa.....	Decorated china.....	550.65 florins...	37.95 florins...	6
15803	Sept. 28	Stern Bros.....	Neckar.....	do.....	2,428.90 marks...	191.21 marks...	7
15895	Sept. 28	do.....	Wena.....	do.....	903.40 marks...	46.30 marks...	5
16505	Sept. 28	Knauth, Nachod & K.....	P. Calland.....	Glassware.....	2,712.68 florins...	41.40 florins...	1
14032	Sept. 24	L. Strauss & Son.....	Westernland.....	Decorated china.....	1,118.57 marks...	48.00 marks...	4
17293	Sept. 28	J. M. Young & Co.....	Frisia.....	Glassware.....	2,322.56 florins...	114.35 florins...	4
15161	Sept. 28	F. Bing & Co.....	do.....	Decorated china.....	719.90 marks...	24.42 marks...	3
18195	Sept. 30	C. F. A. Hinrichs.....	Europa.....	Glassware.....	1,759.19 florins...	69.05 florins...	4
17334	Sept. 21	J. M. Young & Co.....	Frisia.....	Decorated china.....	1,787.98 marks...	105.44 marks...	6
15688	Sept. 27	A. De Riesthal.....	do.....	Glassware.....	386.16 florins...	30.00 florins...	8
11239	Sept. 19	Geo. Borgheldt & Co.....	Waesland.....	Decorated china.....	24,944.36 marks...	104.34 marks...	1
16983	Sept. 28	do.....	Frisia.....	do.....	6,771.21 marks...	20.00 marks...	2
12593	Sept. 21	A. De Riesthal & Co.....	W. Chief.....	Glassware.....	3,292.80 marks...	75.00 marks...	2
17874	Sept. 29	J. M. Young & Co.....	Moravia.....	Decorated china.....	1,740.22 marks...	109.58 marks...	6
18192	Sept. 30	C. F. A. Hinrichs.....	Europa.....	Glassware.....	790.08 florins...	58.03 florins...	7
15978	Sept. 28	O. Goerke.....	Doris.....	do.....	3,750.25 marks...	319.95 marks...	8
17851	Sept. 29	L. Lehman.....	Moravia.....	do.....	19.43 florins...	2.40 florins...	12

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
123526	18219	Sept. 30	Geo. Borgheldt & Co.	Moravia	Glassware	1,209.26 florins	208.50 florins	16½
123542	17537	Sept. 28	J. Kittel & Co.	do	Decorated china	1,082.25 marks	39.39 marks	3½
123494	18116	Sept. 30	Theo. Pabst	Amerique	Glassware	1,834.35 francs	20.00 francs	1
119104	13069	Sept. 22	L. Lehman	California	do	1,689.89 florins	77.65 florins	4½
121739	16158	Sept. 28	H. S. Almy & Co.	Doris	do	2,368.00 marks	185.00 marks	8
11635	13897	Sept. 24	Knauth, Nachod & K.	Schiedam	do	291.24 florins	95.22 florins	33
125756	2519	Sept. 5	C. F. A. Hinrichs	Polynesia	White china	509.94 florins	32.21 florins	6½
122425	18066	Sept. 29	Daniel Simson	Europa	Decorated white china	838.50 marks	78.93 marks	9½
119653	15715	Sept. 24	Knauth, Nachod & K.	Doris	Cut glassware	16,075.25 marks	4,971.80 marks	31
123526	18216	Sept. 30	G. Borgheldt & Co.	Moravia	Decorated china	3,966.26 marks	315.75 marks	8
128164	5367	Sept. 30	L. W. Morris & Son	Lessing	Glassware	1,168.80 florins	155.25 florins	13½
124241	991	Oct. 2	Hensel, Bruckman & L.	Hungaria	do	90.00 lira	26.00 lira	28½
124592	1186	Oct. 3	L. Strauss & Son	Pennland	Decorated china	902.20 marks	17.70 marks	2½
124489	1195	Oct. 3	B. Guenther	do	Glassware	10,823.64 francs	553.61 francs	5½
124453	1160	Oct. 2	Hecht Bros.	Main	Decorated china	233.15 marks	21.40 marks	9½
125801	2803	Oct. 5	Theo. Bailey	Westphalia	Glassware	1,337.63 florins	208.16 florins	15½
124542	1187	Oct. 3	L. Strauss & Son	Pennland	Decorated china	1,133.50 marks	38.80 marks	3½
124241	999	Oct. 2	Hensel, B. & L.	Hungaria	Glassware	50.00 lira	20.00 lira	40
122163	2641	Oct. 5	Stern Bros.	Elbe	do	1,477.10 marks	290.90 marks	19½
126285	2998	Oct. 6	A. De Riesthal	Jan Breydel	do	3,117.91 marks	33.50 marks	1
123909	968	Oct. 1	O. F. A. Hinrichs	Magdalene	do	335.64 florins	20.92 florins	8½
126234	3294	Oct. 6	do	Westphalia	Decorated china	426.93 florins	21.81 florins	5½
124158	942	Oct. 2	A. De Riesthal	Main	Glassware	2,845.32 florins	177.82 florins	7½
123646	53	Oct. 1	L. Lehman	Europa	Decorated china	1,063.42 florins	31.07 florins	3
126173	3182	Oct. 6	L. Strauss & Son	Polynesia	Glassware	4,628.53 marks	811.43 marks	17½
126905	3819	Oct. 8	Alex. Whyte	Fulda	Cut glassware	674.00 florins	112.00 florins	16½
128331	5491	Oct. 10	A. Guenther	Rhynland	do	6,815.80 francs	358.73 francs	5½
127906	5205	Oct. 9	G. M. Thurnauer	do	do	4,173.23 marks	242.50 marks	5½
126234	3309	Oct. 6	C. F. A. Hinrichs	Westphalia	do	630.00 florins	45.00 florins	7½
125740	1961	Oct. 5	G. Gallamore & Co.	Germania	do	£94 19s. 6d.	£2 5s.	2½
127311	4459	Oct. 8	Hensel, B. & L.	Frisia	Glassware	1,486.00 florins	167.12 florins	11½
126421	3335	Oct. 7	F. W. Junge & Co.	Polynesia	do	922.15 florins	482.71 florins	52½
126420	3403	Oct. 7	do	do	do	1,319.11 florins	342.09 florins	26
127310	4458	Oct. 8	Hensel, B. & L.	Westphalia	do	766.75 florins	23.02 florins	3
128349	6756	Oct. 12	Palme & Co.	Moravia	Decorated china	945.05 marks	60.20 marks	6½
128085	5978	Oct. 12	C. F. A. Huerichs	Lessing	do	636.16 florins	31.64 florins	5
128349	6758	Oct. 12	Palme & Co.	Moravia	do	354.99 florins	17.18 florins	4½
128245	5608	Oct. 10	C. F. A. Hinrichs	Rhynland	do	103.38 marks	5.51 marks	5½
123862	300	Oct. 1	Davies, Turner & Co.	Hungaria	Glassware	1,025.00 francs	293.00 francs	28½
128849	6755	Oct. 12	Palme & Co.	Moravia	do	858.41 florins	18.44 florins	2½
130890	8521	Oct. 15	J. M. Young & Co.	Bohemia	Decorated china	688.48 florins	14.36 florins	2

130892	9146	Oct.	15	Palme & Co	do	Colored glassware	717. 49 marks	40. 61 marks	51
130659	8205	Oct.	15	Bawo & Daller	do	Decorated china	1, 123. 21 florins	48. 05 florins	41
130659	8206	Oct.	15	do	do	do	294. 00 florins	76. 44 florins	228
130892	9150	Oct.	15	Palme & Co	do	do	323. 92 florins	333. 59 florins	103
128537	5912	Oct.	10	McMahon & Bro	Lessing	do	2, 629. 70 marks	364. 47 marks	137
130890	10083	Oct.	19	B. Guenthal	Noordland	Glassware	196. 08 florins	10. 92 florins	52
131073	8799	Oct.	16	McFaddin & Hatton	Bohemia	do	4, 612. 80 marks	82. 45 marks	14
125855	2884	Oct.	5	Bawo & Daller	Polynesia	Decorated china	1, 466. 63 florins	107. 17 florins	74
130775	8528	Oct.	15	C. F. A. Hinrichs	Bohemia	Glassware	1, 048. 77 florins	36. 16 florins	34
133244	11048	Oct.	20	C. B. Richard & Co	Wieland	Decorated china	290. 50 florins	4. 00 florins	14
133149	11087	Oct.	20	Stern Bros	Ida	do	2, 373. 90 marks	125. 35 marks	54
131748	9564	Oct.	17	John Wygand	Noordland	Glassware	653. 40 florins	33. 02 florins	5
131869	9691	Oct.	17	B. Guenthal	do	do	10, 338. 87 francs	351. 05 francs	32
126100	3477	Oct.	6	Sophie Provost	Hungaria	Decorated earthenware	145. 15 francs	65. 00 francs	44
107858	8096	Oct.	6	Adolph Ladenhey	St. Simon	Glassware	4, 717. 00 francs	2, 014. 00 francs	42
132778	10404	Oct.	20	Theo. Pabst & Co	Wieland	do	459. 45 florins	40. 45 florins	84
125825	5911	Oct.	21	McMahon & B	Polynesia	Decorated china	518. 70 marks	28. 80 marks	53
133113	11356	Oct.	20	J. Kittel & Co	Wieland	Glassware	1, 492. 49 florins	176. 79 florins	119
132727	11703	Oct.	19	Knauth, Nachod & K	Eider	do	2, 138. 25 florins	226. 35 florins	104
135089	13457	Oct.	23	B. Guenthal	Belgenland	do	5, 604. 70 francs	294. 99 francs	54
134035	12984	Oct.	21	McFaddin & Hatton	State of Alabama	do	£69, 4s. 6d.	16s. 3d.	14
135679	14145	Oct.	24	Jno. Eichler	Wena	Earthenware	353. 25 marks	110. 25 marks	31
133677	12037	Oct.	21	P. H. Leonard	Rugia	Glassware	2, 726. 75 florins	136. 34 florins	5
133561	12466	Oct.	26	Ch. Voght & Co	do	Decorated china	960. 80 marks	48. 00 marks	5
134818	13448	Oct.	23	C. F. A. Hinrichs	Belgenland	Glassware	345. 52 florins	28. 83 florins	84
134175	12458	Oct.	21	L. Strauss & Son	Australia	Decorated china	5, 820. 85 florins	496. 25 florins	84
135763	14869	Oct.	24	Knauth, N. & K	Martha	Glassware	2, 197. 85 marks	125. 25 marks	59
134230	12584	Oct.	22	G. Borgheldt & Co	Australia	do	3, 144. 45 florins	440. 58 florins	14
136817	15521	Oct.	26	C. F. A. Hinrichs	Polaria	do	1, 521. 12 florins	52. 81 florins	32
137349	16297	Oct.	27	P. H. Leonard	Rhaetia	Decorated china	499. 00 florins	18. 67 florins	34
137357	16289	Oct.	27	J. M. Young & Co	do	Glassware	2, 267. 12 florins	160. 40 florins	7
136174	15270	Oct.	26	B. B. Schneider	do	do	422. 40 florins	48. 00 florins	11
136408	14771	Oct.	26	Bawo & Daller	do	Decorated china	3, 873. 30 marks	242. 20 marks	64
136174	15271	Oct.	26	B. B. Schneider	do	Glassware	682. 50 florins	30. 00 florins	42
136817	15519	Oct.	26	C. F. A. Hinrichs	Polaria	do	1, 011. 45 florins	11. 79 florins	14
139351	18407	Oct.	31	B. Guenthal	Waesland	do	4, 397. 34 florins	231. 44 florins	54
137945	17731	Oct.	29	Palme & Co	Rugia	do	2, 694. 20 florins	234. 28 florins	83
134146	12933	Oct.	21	B. B. Schneider	Wolfe	do	8, 036. 25 marks	518. 00 marks	616
134797	13307	Oct.	23	Geo. Borgheldt & Co	do	Decorated china	2, 406. 91 marks	202. 56 marks	82
137186	16101	Oct.	27	do	Polaria	Glassware	4, 654. 95 florins	694. 47 florins	15
138041	17131	Oct.	29	L. Lehman	Christal	do	1, 477. 21 florins	65. 28 florins	33
137762	17244	Oct.	28	Palme & Co	do	do	1, 477. 21 florins	139. 02 florins	92
138875	17736	Oct.	30	A. De Riesthal	Thos. Keiller	do	6, 955. 40 marks	739. 20 marks	1076
138704	17855	Oct.	30	L. Lehman	Hermann	Decorated china	1, 552. 25 florins	67. 60 florins	41
137762	1724	Oct.	28	Palme & Co	Christal	Glassware	6, 162. 25 marks	23. 37 marks	54
137594	17069	Oct.	28	A. De Riesthal	do	do	1, 453. 60 marks	436. 00 marks	7
138320	780	Oct.	20	Palme & Co	T. Keiller	do	1, 422. 00 marks	132. 90 marks	9
139293	12623	Oct.	22	Knauth, N. & K	Wolfe	do	1, 942. 60 florins	130. 32 marks	94
138642	17809	Oct.	30	L. Lehman	T. Keiller	do	440. 67 florins	96. 00 florins	5
138395	884	Oct.	30	Dunham, Buckley & Co	India	Decorated china	843. 70 florins	20. 00 florins	44
138320	782	Oct.	30	Palme & Co	T. Keiller	Glassware	50. 00 marks	80. 74 florins	94
None.	14145½	Oct.	24	Jno. Eichler	Wena	Manufactures of wood		193. 00 marks	386

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
138320	1781	Oct. 30	Palme & Co	T. Keiller	Glassware	2,352.00 marks	240.00 marks	10½
138493	17533	Oct. 20	Geo. Borgheldt & Co	do	Decorated china	590.72 florins	19.56 florins	3½
138320	777	Oct. 30	Palme & Co	do	Glassware	1,764.00 marks	117.60 marks	6½
132392	11321	Oct. 19	Venable & Heyman	Campadiglio	Glass bottles	516.00 marks	366.00 marks	71
138320	779	Oct. 30	Palme & Co	T. Keiller	Glassware	2,544.55 florins	136.60 florins	5½
138084	378	Oct. 29	G. H. Lovell	Thingvalle	Decorated china	1,667.69 kreutz's	16.00 kreutz's	1
123734	252	Oct. 20	Jacob Juillerat & Co	Pennland	Music boxes	9,805.45 francs	947.40 francs	9½
123913	381	Oct. 1	Haviland & Co	Amerique	China	16,923.65 francs	846.00 francs	5
127972	5222	Oct. 10	Burgess & Goddard	Borderer	White earthenware	£1,198 8s. 7d.	£20 0s. 0d.	2½
130496	8728	Oct. 16	Vogt & Dose	Ch. Margeaux	China	8,960.30 francs	14.40 francs	½
124447	1078	Oct. 3	F. G. Brown	Jersey City	Fire bricks	£18 8s. 2d.	£1 15s. 0d.	10
130446	8132	Oct. 14	Haviland & Co	Ch. Margeaux	China	38,598.60 francs	1,929.00 francs	5
133372	11577	Oct. 20	F. Beers	Etruria	Bricks	£2 8s. 0d.	£0 12s. 0d.	25
132578	10411	Oct. 19	Haviland & Co	Wieland	Decorated china	16,376.75 francs	818.00 francs	5
137095	16334	Oct. 26	E. Boote	Spain	White earthenware	£46 12s. 2d.	£1 3s. 0d.	2½
135010	13438	Oct. 23	F. G. Brown	St. Ronau	Bricks	£11 14s. 0d.	£2 6s. 3d.	20
137163	16046	Oct. 27	Bassett & Co	Spain	Decorated earthenware	£139 15s. 5d.	£3 15s. 0d.	2½
135138	14257	Oct. 24	O. Goerke	St. Ronau	do	£75 0s. 0d.	£7 10s. 0d.	10
130202	7987	Oct. 14	A. Klingenberg	Ch. Margeaux	China	6,776.35 francs	150.00 francs	2½
127944	5221	Oct. 10	F. G. Brown	Borderer	Bricks	£39 8s. 0d.	£2 5s. 0d.	5½
117324	10815	Oct. 1	Charles Zinn & Co	Western Chief	Baskets	3,691.12 marks	369.00 marks	10
122815	17784	Oct. 5	G. M. Thurnauer	Europa	Marbles	561.10 marks	48.00 marks	12
126198	16804	Oct. 7	Western News Co	Doris	do	803.30 marks	61.20 marks	8
125539	3053	Oct. 10	Carl Weis	Westphalia	Partly manufactured articles	417.35 florins	84.00 florins	20
129720	2071	Oct. 12	Batger & Co	Zaudam	Clay pipes	640.00 florins	25.00 florins	4
128698	6965	Oct. 22	Lydecker & Kennedy	Rhynland	Baskets	331.14 marks	15.00 marks	5
132727	6875	Oct. 23	G. Mangano	Columbia	Smokers' articles	100.00 lira	40.00 lira	40
132727	11704	Oct. 27	Knauth, Nachod & K.	Edam	Clay pipes	5,564.00 marks	1,535.80 marks	36
132727	11701	Oct. 28	do	do	do	5,671.43 marks	1,579.40 marks	36
17260	16458	Oct. 30	P. Barnard	Independente	Matches	4,164.20 francs	48.20 francs	1½
130217	7820	Oct. 14	G. R. Gibson	Normandie	Brushes and combs	6,756.85 francs	233.80 francs	3½
134201	12590	Oct. 21	F. Patrel & Co	Canada	Toys	3,106.00 francs	100.00 francs	3½
135682	14557	Oct. 24	J. Howard Foote	Wena	Musical instruments	1,000.00 marks	36.50 marks	3½
135139	14260	Oct. 23	Oscar Goerke	W. A. Schalten	Dolls	1,175.80 marks	54.00 marks	4½
135548	17449	Oct. 24	E. A. Snow	Aurania	Musical instruments	6,500.00 francs	250.00 francs	3½
139315	762	Oct. 31	Aug. Pallman	Hammonia	do	4,086.70 marks	148.50 marks	3½
138284	17749	Oct. 30	Goodyear Rubber Co	do	Combs	1,785.80 marks	87.35 marks	4½
None.	16099	Oct. 27	George Borgfeldt & Co	Palatia	Toys	2,346.95 marks	219.78 marks	9½
126354	3301	Oct. 6	Max Jacoby	Gallia	Engravings	£286 15s. 9d.	£11 5s. 0d.	4
124868	1545	Oct. 3	Lowenheng & Co	Fulda	Paper	752.92 marks	(*)	
130025	7157	Oct. 13	Baldwin Bros & Co	Celtic	Frames	2,000.00 francs	75.00 francs	3½

129520	Oct. 13	J. Whittaker	do	Books	£79 15s. 8d.	5
None.	Oct. 19	Max Jacoby	Etruria	Engravings	£205 6s. 0d.	38
128626	Oct. 12	Isaacs, Vought & Co.	Aurania	Printed matter	£60 0s. 0d.	16
130080	Oct. 13	L. Contanseau & Co.	Normandia	Engravings	500.00 francs	33½
132397	Oct. 19	E. P. Dutton & Co.	Bothnia	Books	£3 6s. 8d.	4½
134889	Oct. 23	M. Ream	City of Rome	Paintings	120.00 francs	1
135127	Oct. 24	J. J. Levy	Belgenland	Saddlery	30.00 francs	5
132351	Oct. 19	A. D. Klaher	Etruria	Paper	£16 0s. 0d.	100
137499	Oct. 28	Tice & Lynch	City of Chester	Books	8 0 0	100
136362	Oct. 26	A. L. Taylor	Adriatic	do	4 15 0	6½
140257	Nov. 4	Leavitt & Co.	Furnesia	Paintings	2 0 0	2
138102	Oct. 29	M. Knaedle & Co.	Labrador	do	11,700.00 francs	227
141143	Nov. 5	Augustin & Dusel	Amérique	Paper	140.00 francs	3
139951	Nov. 2	R. F. Downing & Co.	Rhaetia	Books	35.00 marks	4
142092	Nov. 6	M. Cohen & Co.	Fulda	Frames	275.00 marks	2
146594	Nov. 16	Jas. Pott	Etruria	Printed matter	£235 10s. 10d.	5
140855	Nov. 5	R. F. Downing & Co.	Fulda	Books	40.00 marks	2
144088	Nov. 18	L. W. Morris & Son	Celtic	do	£20 8s. 4d.	10
150911	Nov. 25	J. Terknile	Neckar	Decorated earthenware	\$125	4
151922	Nov. 27	S. P. Avery	St. Laurent	Painting and metal	100.00 francs	7
153768	Nov. 30	Isaacs, Vought & Co.	Umbria	Printed matter and paper	£73 6s. 2d.	27
156175	Nov. 5	Benziger Brothers	City of Chicago	do	94 12 6	5
149735	Nov. 23	Gray Brothers	Donau	do	21 6 6	10
154103	Nov. 30	F. Kippel	St. Laurent	Engravings	80.00 francs	3½
140120	Nov. 4	Fuchs Brothers	Elbe	Church regalia	250.00 marks	10½
139911	Nov. 2	John Spencer	Neckar	Manufacturers' brass, glass, &c.	2,712.75 francs	5½
139949	Nov. 2	Stern Brothers	Elbe	Dolls	1,398.22 marks	8½
139949	Nov. 2	do	do	do	2,419.30 marks	8½
141694	Nov. 5	Ehrich Brothers	Fulda	do	1,335.00 marks	8½
142975	Nov. 9	Stern Brothers	Ems	do	3,141.00 marks	7½
137648	Nov. 6	George Borgfeldt & Co.	Wolfe	Marbles	247.35 marks	10
141428	Nov. 11	G. M. Schmidt	Susanne	Baskets	235.20 marks	6
139103	Nov. 13	Daily & Paulsee	Chicago	Matches	935.00 marks	10
139246	Nov. 14	Mchts Despatch	Peter De Camack	do	\$360	3
137865	Nov. 14	Charles P. Thore	Christal	do	947.30 francs	1½
144506	Nov. 19	F. J. Kaldenberg	Moravia	Partly manufactured articles	8,215.96 kreutz's	20
147433	Nov. 20	do	G. Monarch	do	1,236.00 florins	9
148678	Nov. 25	A. Leipsig	Rhynland	Baskets	£196 8s. 6d.	1
148433	Nov. 25	William Deitrich & Co.	do	Clay pipes	723.07 marks	5
144916	Nov. 13	Haviland & Co.	St. Germain	China	1,240.00 francs	5
103620	Nov. 22	Crooks & Co.	Kaurbira	Bath brick	29,281.50 francs	11½
144915	Nov. 14	Haviland & Co.	St. Germain	China	£36 0s. 0d.	5
147529	Nov. 17	do	Gellert	do	1,160.00 francs	5
147530	Nov. 17	do	do	do	18,408.40 francs	5
147763	Nov. 18	G. T. Nae	Martello	do	1,150.35 francs	5
149223	Nov. 23	Burgess & Goddard	Borderer	Brick	£140 14s. 0d.	1½
146753	Nov. 17	Bassett & Co.	Alaska	Decorated earthenware	427 19 11	1½
146603	Nov. 23	E. S. Wheeler & Co.	Adriatic	White earthenware	455 17 10	12
140625	Nov. 5	E. Butler	Gallia	Fire bricks	42 15 0	11
139426	Nov. 2	P. H. Leonard	Hammonia	Decorated earthenware	£134 14s. 2d.	1½
				Glassware	1,790.60 florins	1½

+20 per cent. on 851.40.

*27 marks per 1,000 sheets.

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
13664	688	Nov. 2	Conway Bros	Neckar	Decorated china	711.78 marks	38.17 marks	5 $\frac{1}{2}$
139663	768	Nov. 2	do	do	do	416.67 marks	25.93 marks	6 $\frac{1}{2}$
139641	576	Nov. 2	S. Binninger	Elbe	do	119.50 marks	100.00 marks	83 $\frac{1}{2}$
139800	410	Nov. 2	J. W. Shaw & Co.	Waesland	Glassware	1,035.58 florins	54.50 francs	5 $\frac{1}{2}$
141233	2062	Nov. 5	B. Ghiggen	Suevia	Decorated china	73.56 florins	10.50 florins	14 $\frac{1}{2}$
14121	1562	Nov. 4	Palme & Co.	Rhaetia	Glassware	1,337.15 florins	40.16 florins	3
14717	1608	Nov. 4	C. F. A. Hinrichs	India	do	2,126.95 florins	53.86 florins	2 $\frac{1}{2}$
14121	1563	Nov. 6	Palme & Co.	Rhaetia	do	1,129.55 florins	70.89 florins	6 $\frac{1}{2}$
141418	1916	Nov. 5	J. M. Young & Co.	Hammonia	do	1,266.90 florins	46.27 florins	3 $\frac{1}{2}$
140810	1915	Nov. 4	do	Suevia	do	2,406.25 marks	150.25 marks	6 $\frac{1}{2}$
140810	1913	Nov. 4	do	do	do	1,467.44 marks	111.25 marks	7 $\frac{1}{2}$
14440	1223	Nov. 4	B. B. Schneider	India	do	636.75 marks	204.00 marks	32
14085	1361	Nov. 2	J. M. Young & Co.	Hammonia	do	503.65 florins	29.83 florins	6
140714	2261	Nov. 4	A. De Riesthal	Fulda	do	2,921.30 florins	144.22 florins	4 $\frac{1}{2}$
140810	1914	Nov. 4	J. M. Young & Co.	Suevia	Decorated china	2,619.30 florins	360.00 florins	13 $\frac{1}{2}$
142561	1414	Nov. 7	E. Wyman	Ems	Glassware	250.50 marks	50.00 marks	20
141653	2684	Nov. 5	B. Guenther	Westernland	do	6,533.74 francs	343.88 francs	5 $\frac{1}{2}$
14939	1875	Nov. 5	Nathaniel Bloom	Fulda	Decorated china	808.00 marks	7.20 marks	5 $\frac{1}{2}$
141817	2860	Nov. 6	B. Leopold	Susanne	do	675.40 florins	39.40 florins	5 $\frac{1}{2}$
142494	3481	Nov. 7	B. Guenther	Waesland	Glassware	126.27 francs	6.65 francs	5 $\frac{1}{2}$
141397	2358	Nov. 5	L. Strauss & Son	Westernland	Decorated china	2,023.70 marks	64.14 marks	3 $\frac{1}{2}$
144352	5731	Nov. 10	J. M. Young & Co.	Moravia	do	888.50 marks	30.00 marks	3 $\frac{1}{2}$
143967	5771	Nov. 11	J. Kittel & Co.	do	do	2,775.79 marks	179.32 marks	6 $\frac{1}{2}$
147359	8895	Nov. 17	Miller & Schram	California	Glassware	8.05 francs	8.04 francs	100
144176	5571	Nov. 12	L. Lehman	Moravia	Decorated china	1,434.12 florins	36.89 florins	2 $\frac{1}{2}$
146593	8135	Nov. 16	L. Strauss & Son	Gellert	Glassware	1,875.31 florins	20.00 florins	1
133018	1604	Nov. 19	C. Voght & Co.	Suevia	Decorated china	764.80 marks	45.57 marks	6
146797	8408	Nov. 17	McMahon & Bro.	Gellert	do	967.30 marks	98.72 marks	10 $\frac{1}{2}$
146780	8633	Nov. 17	C. F. A. Hinrichs	do	do	842.64 florins	9.11 florins	1 $\frac{1}{2}$
147412	9242	Nov. 17	G. Borgfeldt & Co.	do	Glassware	1,511.02 florins	15.00 florins	1
144859	6285	Nov. 13	B. B. Schneider	California	do	1,261.00 marks	254.00 marks	20
146713	8786	Nov. 17	J. M. Young & Co.	Lessing	Decorated china	2,034.95 marks	72.07 marks	3 $\frac{1}{2}$
148010	10196	Nov. 18	Cohen Bros	Ems	Glassware	62.00 florins	11.00 florins	18
147318	9259	Nov. 16	L. Strauss & Son	Lessing	Decorated china	2,708.00 florins	723.87 florins	26 $\frac{1}{2}$
147063	8954	Nov. 16	Voght & Dose	California	do	1,029.70 marks	59.40 marks	5 $\frac{1}{2}$
148724	10779	Nov. 20	L. Strauss & Son	Rhynland	do	6,134.66 marks	381.16 marks	6 $\frac{1}{2}$
150182	12356	Nov. 23	Stein Bros	Werra	do	352.80 florins	29.40 florins	8 $\frac{1}{2}$
146781	8628	Nov. 17	C. F. A. Hinrichs	Lessing	Glassware	1,139.15 florins	48.75 florins	4 $\frac{1}{2}$
150589	12793	Nov. 24	Callier & Co	Astronom	do	127.75 florins	27.75 florins	21 $\frac{1}{2}$
148352	13031	Nov. 19	F. W. Junge & Co	California	Decorated china	1,010.10 marks	115.00 marks	11 $\frac{1}{2}$
147947	9780	Nov. 18	Hensel, B. & S.	Saxonham	Glassware	170.00 florins	31.00 florins	18 $\frac{1}{2}$

14949	Nov. 23	A. Dekiesthal	Carl	do	3, 805. 59 marks.	335. 53 marks.	8
152273	Nov. 28	Jno. Wygand	Europa	Decorated china	624. 70 marks.	28. 31 marks.	4
152273	Nov. 28	do	do	do	596. 55 marks.	39. 93 marks.	6
152048	Nov. 27	C. F. A. Hinrichs	Bohemia	Glassware	1, 015. 00 florins.	33. 06 florins.	3
152118	Nov. 27	George Borgfeldt & Co	do	Decorated china	2, 187. 35 marks.	78. 40 marks.	3
152118	Nov. 27	do	do	do	2, 707. 75 marks.	78. 80 marks.	2
149191	Nov. 21	Palmé & Co.	Carl	Glassware	1, 423. 86 florins.	167. 40 florins.	11
149191	Nov. 21	do	do	do	1, 746. 36 marks.	5. 94 marks.	10
151693	Nov. 27	A. DeRiesthal	Bohemia	do	456. 00 marks.	46. 80 marks.	10
151738	Nov. 27	A. Klingenberg	do	Decorated china	259. 45 marks.	4. 63 marks.	1
149495	Nov. 23	A. DeRiesthal	Carl	Glassware	5, 012. 60 marks.	501. 29 marks.	10
154042	Nov. 30	Palmé & Co.	Wieland	do	1, 073. 01 marks.	48. 35 marks.	4
152772	Nov. 28	C. F. A. Hinrichs	Hedwig	Glassware	1, 764. 00 marks.	117. 60 marks.	4
152854	Nov. 28	Hug & Waebkin	Elbe	Decorated china	1, 093. 82 marks.	18. 00 marks.	1
149005	Nov. 21	F. Bing & Co.	Carl	Glassware	1, 823. 53 florins.	87. 08 florins.	1
153288	Nov. 20	C. F. A. Hinrichs	Elbe	Decorated china	77. 00	71. 00 marks.	4
152539	Nov. 28	L. Strauss & Son.	Noordland	do	3, 454. 54 marks.	482. 43 marks.	92
149191	Nov. 21	Palmé & Co.	Carl	Glassware	2, 551. 90 marks.	339. 60 marks.	14
153818	Nov. 30	C. F. A. Hinrichs	Rugia	do	1, 139. 15 florins.	48. 75 florins.	13
151368	Nov. 27	Oscar Goerke	Hedwig	do	2, 328. 17 florins.	207. 63 florins.	4
152223	Nov. 28	Frankel Bailey Company	Europa	Decorated china	192. 50 marks.	30. 60 marks.	8
152771	Nov. 28	C. F. A. Hinrichs	Hedwig	Glassware	1, 764. 00 marks.	176. 40 marks.	15
151873	Nov. 27	A. DeRiesthal	do	do	5, 644. 80 marks.	564. 48 marks.	10
153841	Nov. 30	L. Lehman	Rugia	Decorated china	1, 445. 99 florins.	38. 64 florins.	10
151599	Nov. 28	Palmé & Co.	Hedwig	Glassware	18, 576. 00 francs.	37. 50 marks.	2
152382	Nov. 28	Haviland & Co	Ch. Lafitte	White and decorated china	1, 107. 28 marks.	1, 008. 10 francs.	12
151672	Nov. 27	L. Lehman	Hedwig	Glassware	5, 218. 80 marks.	54. 22 marks.	1
151908	Nov. 27	B. B. Schneider.	do	do	444. 00 florins.	330. 90 marks.	5
154227	Dec. 1	L. Strauss & Son.	Rugia	do	313. 49 florins.	20. 00 florins.	10
154470	Dec. 1	G. Borgfeldt & Co.	Westphalia	do	864. 83 florins.	45. 50 florins.	4
155905	Dec. 5	Palmé & Co.	Polynesia	Decorated china	8, 507. 50 marks.	67. 36 florins.	7
154468	Dec. 1	G. Borgfeldt & Co.	Belgenland	do	4, 779. 23 marks.	12. 00 marks.	14
156011	Dec. 5	L. Strauss & Son.	Rhein	do	42. 00 francs.	300. 92 marks.	6
15537	Dec. 3	Mchts Des T. Co.	Canada	Finished furniture	7, 808. 00 francs.	15. 00 francs.	35
153322	Dec. 3	Haviland & Co.	Rhaetia	White and decorated china	865. 80 florins.	253. 10 francs.	3
159294	Dec. 14	Bawo & Daltler	Neckar	Decorated china	177. 13 marks.	12. 00 florins.	1
159488	Dec. 14	Frankel Bailey Company	Rhaetia	Glassware	900. 60 florins.	210. 76 marks.	1
159407	Dec. 14	A. Zenk & Co.	Zeeland	do	3, 361. 61 marks.	40. 00 florins.	116
160390	Dec. 15	L. Strauss & Son	Suevia	do	3, 093. 80 marks.	505. 98 marks.	4
161229	Dec. 17	Frankel Bailey Company	St. Germain	Decorated china	9, 834. 85 francs.	43. 20 marks.	15
161345	Dec. 17	Haviland & Co.	Ch. Margeaux	do	1, 355. 65 francs.	530. 05 francs.	1
159424	Dec. 14	Haviland & Co	Australia	White china	610. 52 marks.	764. 65 francs.	56
162544	Dec. 19	C. Ahrenfeldt	Tyrian	Decorated china	250. 00 francs.	46. 10 marks.	7
162139	Dec. 18	L. W. Morris & Son	Australia	Glassware	354. 73 marks.	400. 00 francs.	160
162244	Dec. 19	C. Ahrenfeldt	Westernland	Decorated china	1, 026. 85 marks.	65. 00 marks.	18
161268	Dec. 17	N. Wapler	Rhaetia	Decorated earthenware	1, 991. 87 florins.	80. 00 marks.	18
159562	Dec. 14	C. F. A. Hinrichs	Suevia	Glassware	2, 071. 96 florins.	50. 45 florins.	7
161757	Dec. 17	G. Borgfeldt & Co	Westernland	do	2, 476. 30 marks.	148. 97 florins.	7
162261	Dec. 18	L. Strauss & Son	Oregon	Decorated china	£22 15s. 3d.	318. 45 marks.	12
163732	Dec. 22	L. Lehman	Westernland	Glassware	8, 784. 32 marks.	£0 12s. 0d.	2
162267	Dec. 18	G. Borgfeldt & Co	do	Decorated china	7, 229. 33 marks.	21. 86 marks.	9
162261	Dec. 18	L. Strauss & Son	do	do		648. 38 marks.	

Schedule of advances on appraisement and reappraisement, Second Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
165717	13374	Dec. 26	do.....	Waesland	Decorated china	737.70 marks	47.40 marks	6½
164563	11983	Dec. 22	Haviland & Co.	Normandie	do	555.60 francs	20.40 francs	5½
165006	12643	Dec. 23	L. W. Morris & Son	Moravia	Glassware	114.64 florins	143.08 florins	124½
164105	11441	Dec. 22	Haviland & Co.	do.....	White china	7,444.90 francs	416.10 francs	5½
165471	13355	Dec. 24	Thurber, Whyland & Co.	Polaria	Decorated china	1,953.40 marks	2.43 marks	101½
None.	13651	Dec. 26	C. Ahrenfeldt	do.....	do	191.00 florins	194.33 florins	5½
165911	13730	Dec. 25	Frankel, Bailey, & Co.	do.....	do	2,694.10 marks	156.60 marks	41½
165401	13205	Dec. 24	Bawo & Datler	do.....	do	344.20 marks	142.85 marks	37½
165124	13000	Dec. 24	C. F. A. Hinrichs	Moravia	Glassware and decorated china	864.45 florins	31.40 florins	3½
164462	12013	Dec. 22	Bawo & Datler	Normandie	Decorated china	2,881.40 francs	110.00 francs	38½
164885	12270	Dec. 23	B. B. Schneider	Moravia	Glassware	2,300.00 francs	100.00 francs	4½
164885	12269	Dec. 23	do.....	do.....	do	1,150.00 francs	50.00 francs	4½
165140	13017	Dec. 26	Oltenheimer	do.....	Decorated china	32.23 marks	19.34 marks	60½
162361	9606	Dec. 19	B. B. Schneider	Von Berg	Glassware	3,457.45 marks	360.00 marks	10½
163349	11105	Dec. 21	E. Wieman	Werra	Fancy articles	603.30 marks	15.10 marks	2½
165526	13114	Dec. 24	Kueppel & Esser	Moravia	Drawing instruments, &c.	2,257.00 marks	30.00 marks	1½
153554	16128	Dec. 2	John Krauss	L. Monarch	Cutlery	£114.9s. 0d.	£1 5s. 0d.	1
152166	14829	Dec. 3	F. Ullman & Son	Noordland	Toys	741.16 marks	31.00 marks	4½
152166	14830	Dec. 3	do.....	do.....	do	968.17 marks	12.00 marks	1½
152975	15896	Dec. 5	Charles Zinn & Co.	Hedwig	Baskets	1,829.39 marks	318.00 marks	10
152977	15899	Dec. 5	do.....	Noordland	do	3,395.95 francs	333.00 francs	10
155650	1866	Dec. 9	George A. Moss	Buffalo	Matches	£185 0s. 0d.	£10 9s. 4d.	5
155730	1871	Dec. 4	Meeker & Carter	do.....	Bricks	40 0 0	5 0 0	12½
155800	2176	Dec. 5	Burgess & Goddard	do.....	Decorated earthenware	333 18 0	16 10 0	5
157151	3679	Dec. 8	L. Strauss & Son	Celtic	White earthenware	245 5 0	8 0 0	3½
157633	8999	Dec. 9	McMahon, B. & Co.	Amania	Decorated earthenware	34 5 0	0 15 0	2½
158403	4792	Dec. 11	Pierce & Robertson	Nevada	White earthenware	33 16 8	1 13 0	5
162599	9826	Dec. 19	Frankel, Bailey & Co.	Baltic	Decorated earthenware	62 17 9	7 17 0	13½
157116	3537	Dec. 8	Hamill & Gillespie	Wells City	Fire bricks	36 4 10	3 17 0	11
162697	10288	Dec. 22	Crooks & Co.	J. E. Sayre	Bricks	36 0 0	4 10 0	11½
156482	2727	Dec. 7	Davis, Turner & Co.	Gallia	Silk	20 3 4	0 20 0	5
155621	1804	Dec. 7	Wells, Fargo & Co.	St. Laurent	Paintings	250.00 francs	250.00 francs	100
162202	9114	Dec. 4	Russell & Co.	St. Germain	Frame	4,000.00 francs	300.00 francs	7½
163354	10209	Dec. 18	Knoedler & Co.	Oregon	Engravings	£179 10s. 4d.	£7 17s. 6d.	4½
163474	10616	Dec. 21	F. Beck & Co.	do.....	Printed matter	50 18 2	2 2 1	4
162463	10031	Dec. 19	Davies, Turner & Co.	Germanio	Frame	250 0 0	4 0 0	1½
161896	9238	Dec. 18	Barclay & Co.	Mendoza	Printed matter	£50 18s. 6d.	\$100	400
163526	10996	Dec. 21	Max Jacoby	Alaska	Engravings	£50 18s. 6d.	£7 9s. 8d.	15

Schedule of advances on appraisement and reappraisement, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisement.	
									Date of.	Result.*
15775	3949	1885. Feb. 9	H. Atwell & Co.	Labrador	Linen lace	1,005.40 francs.	.....	1,117.10	1885. Mar. 2	1,005.40
.....	978	.....	Fleitmänn & Co.	.....	Silk and cotton satins	.....	.....	.....	Mar. 2-3†	.....
13736	1420	Feb. 4	Hugo, Meyer & Co.	St. Simon	do	4,683.45 francs.	61.45	5,210.26	Mar. 2-3	5,104.70
14984	3138	Feb. 7	Lewis Bros. & Co.	Celtic	do	2,863.00 francs.	201.90	3,463.85	Mar. 2-3	3,664.15
16940	5547	Feb. 11	Luckemeyer & Schefer	Noordland	Surah, and figured and plain velvet.	9,522.46 R. M.	1,159.69	11,494.17	Mar. 2-3	11,396.61
16014	4302	Feb. 10	William Openhym & Sons	Oder	do	5,818.45 francs.	248.43	6,537.60	Mar. 2-3	6,537.60
12697	205	Feb. 2	Oberteuffer, Abegg & D.	Werra	do	10,879.30 R. M.	.....	12,159.20	Mar. 2-3	11,732.03
13346	1001	Feb. 3	Megroz, Portier, G. & Co.	St. Simon	do	4,764.10 francs.	.....	5,598.30	Mar. 2-3	5,155.80
12931	1005	Feb. 3	A. Person, Harrmann & Co.	Rheim	do	4,319.75 francs.	366.30	5,425.50	Mar. 2-3	5,021.30
.....	8048	.....	L. Weddigen & Co.	.....	Silk and cotton velvets	.....	.....	.....	Mar. 4†	.....
9468	11043	Jan. 24	H. Sallenbach & Co.	Canada	Sild rhadames and rayes	7,034.55 francs.	487.40	8,869.80	Mar. 3-4	8,136.30
13606	1616	Feb. 4	Oberteuffer, Abegg & D.	St. Simon	do	2,499.65 francs.	.....	3,192.00	Mar. 3-4	3,142.50
13606	1615	Feb. 4	do	do	do	3,446.15 francs.	142.00	3,854.85	Mar. 3-4	3,793.00
18966	981	Feb. 3	E. Oelbermann & Co.	do	do	4,231.15 francs.	.....	4,842.95	Mar. 3-4	4,842.50
19279	8017	Feb. 16	Lewis Bros. & Co.	Adriatic	Silk and cotton satins	5,809.00 francs.	305.70	6,878.75	Mar. 5	6,114.45
18418	6924	Feb. 14	E. Oelbermann & Co.	St. Laurent	do	2,693.00 francs.	252.10	3,197.95	Mar. 5	2,945.85
13213	779	Feb. 3	Oberteuffer, Abegg & Co.	St. Simon	Silk and cotton ribbons	9,954.50 francs.	.....	10,231.95	Mar. 5	10,233.05
101759	3397	1883. Aug. 7	H. H. Schweitering & Co.	Neckar	Velvets and satins	5,380.40 francs.	.....	5,941.70	Mar. 6	5,828.50
101759	3399	Aug. 7	do	do	do	901.70 francs.	91.22	1,084.20	Mar. 6	1,011.20
6475	8041	1884. Jan. 15	do	Rhyndland	do	1,461.55 R. M.	214.25	1,838.85	Mar. 6	1,736.75
113547	18456	1883. Aug. 30	do	do	do	4,818.05 R. M.	791.95	6,065.00	Mar. 6	5,963.80
115956	1997	Sept. 4	William Schroder	Fulda	do	920.70 R. M.	.....	1,028.25	Mar. 6	991.95
101707	3695	Aug. 7	E. Ludwig	Amsterdam	do	6,254.54 R. M.	526.85	7,789.47	Mar. 6	7,412.41
103544	5677	Aug. 10	do	Rhyndland	do	26,210.35 R. M.	.....	29,160.54	Mar. 6	28,779.00
128868	12668	Oct. 19	do	Waesland	do	3,858.30 R. M.	68.20	4,195.14	Mar. 6	4,127.88
18922	9044	1885. Feb. 17	Konigsberger & Rudenberg.	Belgenland	Ganze fancies.	1,346.55 R. M.	46.23	1,625.10	Mar. 9	1,625.10
20448	10235	Feb. 20	G. Stellwag & Co.	St. Simon	Silks, satins, and fancy velvets.	3,177.10 francs.	123.00	3,680.20	Mar. 9	3,623.60
20449	10236	Feb. 20	do	Labrador	do	2,571.95 francs	145.53	2,975.90	Mar. 9	2,962.30
17228	5830	Feb. 11	F. Viotor & Achelis	do	do	10,323.00 francs.	769.90	13,513.00	Mar. 9	12,215.00
16055	3657	Feb. 9	William Openhym's Sons	do	do	17,259.20 francs.	626.94	20,235.74	Mar. 9	19,575.20
9404	10740	Jan. 24	Stapfer & Streuli	Canada	do	5,572.50 francs.	.....	6,923.85	Mar. 9	6,095.00
4636	5806	Jan. 13	do	Main	do	11,909.36 francs.	.....	13,582.15	Mar. 9	12,548.35
16220	4270	Feb. 10	Luckemeyer & Schefer	Labrador	do	11,638.50 francs.	1,187.00	14,267.15	Mar. 9	13,698.25

* The monetary units employed in this column are the same as in the column "Invoice value."

† Withdrawn.

UNDervaluations.

Schedule of advances on appraisalment and reappraisalment, Third Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisalment.	
									Date of.	Result.*
15551	4030	1885. Feb. 9	Iselin, Neeser & Co.	Labrador	Silks, satins, and fancy velvets.	1,767.50 francs.	.....	2,027.20	1885. Mar. 9	1,879.00
.....	7485	.....	C. A. Auffmordt & Co.	.....	Silk and cotton ribbons	.....	.....	.....	Mar. 9†	.....
18576	7350	Feb. 16	Greiff & Co.	St. Laurent	Fancy gauze velvets	4,047.80 francs	.....	5,477.40	Mar. 11	4,904.65
13371	1491	Feb. 4	Spielmann & Co.	St. Simon	Silk and cotton satins	2,089.05 francs	118.80	2,385.95	Mar. 11	2,207.85
17561	6242	Feb. 13	Emil S. Levi	Gallia	Hamburg nets	£196 7s. 6d.	.....	£349 14s. 10d	Mar. 11	£196 7s. 6d
17781	6336	Feb. 13	Louis Roessel & Co.	Habsburg	Fancy velvets	6,979.50 francs	.....	7,901.35	Mar. 12	7,636.60
21888	11957	Feb. 21	J. F. Decker	St. Laurent	do	1,946.85 francs	283.20	2,389.35	Mar. 12	2,230.05
4053	4879	Jan. 10	Oberteuffer, Abegg & D	Amérique	Silks and satins	1,207.35 francs	185.65	1,578.85	Mar. 13	1,513.85
16732	5123	Feb. 10	do	Labrador	do	15,879.25 francs	535.30	17,670.60	Mar. 13	17,368.55
13407	1536	Feb. 4	Iselin, Neeser & Co.	St. Simon	Fancy velvets	1,502.65 francs	.....	1,727.10	Mar. 13	1,610.25
99442	151	1883. Aug. 1	do	Waesland	Silk and cotton velvet	6,358.61 R. M.	818.10	7,880.44	Mar. 16	7,838.62
89571	6260	July 12	do	Rhyndland	do	2,182.60 R. M.	.....	2,402.60	Mar. 16	2,387.80
23115	13025	Feb. 25	S. E. Block & Bro.	Amérique	Laces	1,928.70 francs	.....	2,508.60	Mar. 18	2,426.60
19732	8695	Feb. 17	A. Person, Harrimann & Co	St. Laurent	Dress silks	2,702.70 francs	220.90	3,309.50	Mar. 18	3,213.65
.....	11838	Feb. 24	F. Viotor & Achelis	Edam	do	678.45 R. M.	.....	936.55	Mar. 18	936.55
17224	5829	Feb. 11	do	Labrador	High novelties	6,334.40 francs	807.85	9,497.20	Mar. 18	7,670.30
20383	9539	Feb. 18	do	St. Laurent	do	2,419.00 francs	315.05	3,223.10	Mar. 18	2,834.90
25402	1269	Mar. 3	J. F. Decker	Werra	Silk and cotton velvet	1,974.15 R. M.	.....	2,065.60	Mar. 19	2,053.10
24818	14942	Feb. 28	do	Eider	do	3,308.35 R. M.	.....	3,499.25	Mar. 19	3,435.60
15859	3976	Feb. 9	L. Erstein	Labrador	Fancy ribbons	1,323.10 francs	.....	1,764.10	Mar. 19	1,453.25
23609	13607	Feb. 25	Lewis Bro's & Co.	Gellert	Velvet ribbons	1,599.45 francs	.....	1,901.90	Mar. 19	1,839.35
24817	14854	Feb. 10	J. F. Decker	St. Germain	Dress silks	4,581.60 francs	185.65	5,200.33	Mar. 23	5,063.90
27792	3591	Mar. 7	H. H. Schweitering & Co.	Canada	do	5,203.65 francs	445.20	6,499.10	Mar. 23	6,148.85
27738	3189	Mar. 6	L. Weddigen & Co.	do	Silk and cotton satins	992.95 francs	.....	1,106.65	Mar. 23	1,106.65
28317	5338	Mar. 10	Meyer & Co.	Arizona	Millinery plushes	9,643.50 francs	.....	10,412.80	Mar. 25	9,851.85
27894	3509	Mar. 7	Shaen & Fithian	Canada	Fancy silks	1,907.90 francs	.....	2,478.25	Mar. 27	2,296.15
30469	6564	Mar. 11	E. Oelbermann & Co.	Servia	do	1,813.65 francs	32.60	2,252.20	Mar. 27	2,252.20
18197	6930	Feb. 14	Iselin, Neeser & Co.	St. Laurent	Dress silks	12,905.65 francs	.....	16,958.55	Mar. 31	13,525.20
27890	3702	Mar. 7	J. F. Decker	Canada	do	3,894.65 francs	181.15	4,438.10	Mar. 31	4,075.80
27176	2723	Mar. 5	Stapfer & Streuli	Amérique	do	10,056.00 francs	449.35	11,363.00	Mar. 31	10,547.40
33707	10239	Mar. 18	Megroz, Portier, G. & Co.	Normandie	Silk lace net	2,034.20 francs	254.26	2,797.00	Mar. 31	2,797.00
29189	5808	Mar. 10	Hardt & Lindgens	Celtic	Dress silks and satins	5,074.70 francs	450.77	6,427.00	Mar. 31	5,818.30
33707	10240	Mar. 18	Megroz, Portier, G. & Co.	Normandie	do	1,164.90 francs	.....	1,663.70	Mar. 31	1,457.70
29591	6023	Mar. 10	Dreyfuss, Kohn & Co.	Oregon	Millinery goods	1,218.00 francs	152.35	1,492.90	Apr. 3	1,369.35
33592	10238	Mar. 18	do	Gallia	do	1,503.00 francs	187.95	1,841.60	Apr. 3	1,689.55
12625	189	Feb. 2	Iselin, Neeser & Co.	Rhyndland	Brocade velvets	13,109.35 R. M.	836.65	15,063.05	Apr. 2	14,702.73
33260	9975	Mar. 17	Megroz, Portier, G. & Co.	Germanic	Silk lace	2,692.65 francs	253.90	4,064.55	Apr. 2	3,712.75

30883	6845	Mar. 12	E. Oelbermann & Co.	Labrador	do	2, 136.35 francs	2, 811.00	Apr.	2	2, 412.58
27585	3384	Mar. 6	Iselin, Neeser & Co.	Canada	Brocade velvets	6, 815.20 francs	8, 695.80	Apr.	6	8, 695.80
8175	9942	Jan. 22	do	St. Simon	Surah silks	35, 737.60 francs	41, 703.70	Apr.	7	38, 517.70
32379	9224	Mar. 17	J. F. Decker	Fulda	Silk and cotton velvet	3, 970.55 R. M.	4, 186.10	Apr.	7	3, 970.55
32379	9030	Mar. 17	do	do	do	5, 441.00 R. M.	5, 650.30	Apr.	7	5, 441.00
32058	8262	Mar. 16	Robert Macdonald	Rhein	Cotton embroideries	3, 363.68 francs	3, 668.99	Apr.	7	3, 363.68
34244	11192	Mar. 19	F. Viotor & Achelis	Noordland	Silk and cotton plush	1, 483.10 R. M.	1, 681.00	Apr.	6	1, 681.00
17932	6651	Jan. 24	Dreyfuss, Kohn & Co.	Gallia	Brocade velvets	1, 082.00 francs	1, 269.85	Apr.	10	1, 183.95
19456	8136	Feb. 17	Loeb & Schoenfeld	St. Laurent	Cotton embroideries	44, 965.62 francs	52, 064.12	Apr.	8	49, 141.22
37730	15102	Mar. 27	Wm. Schroeder & Co.	do	Silk and cotton velvet	3, 441.65 francs	4, 090.60	Apr.	9	3, 766.24
3681	5007	Jan. 10	Dreyfuss, Kohn & Co.	Amérique	Silk and cotton plushes	3, 371.90 francs	3, 674.35	Apr.	10	3, 493.25
165208	8343	Dec. 18	do	Arizona	do	2, 821.60 francs	3, 085.40	Apr.	10	2, 821.60
168517	11931	Dec. 26	do	St. Simon	do	1, 385.75 francs	1, 515.50	Apr.	10	1, 385.75
168524	11932	Dec. 26	do	Aurania	do	1, 402.00 francs	1, 533.15	Apr.	10	1, 402.00
38032	15622	Mar. 28	William Openhym & Sons	Belgenland	Silk marcellines	6, 679.40 francs	8, 292.40	Apr.	10	8, 783.75
6593	7920	Jan. 19	Iselin, Neeser & Co.	Westernland	Silk and cotton ribbons	6, 908.30 francs	7, 439.70	Apr.	13	6, 908.30
24676	14715	Feb. 27	do	St. Germain	do	14, 189.30 francs	14, 357.80	Apr.	13	14, 189.30
21266	10441	Feb. 20	do	Amérique	do	2, 554.35 francs	2, 776.45	Apr.	13	2, 554.35
20666	9977	Feb. 19	do	Bohnia	do	2, 448.45 francs	2, 745.60	Apr.	13	2, 488.45
13407	1540	Feb. 4	do	St. Simon	do	2, 533.50 francs	2, 799.25	Apr.	13	2, 533.50
33519	10437	Mar. 18	William Schroeder & Co.	W. A. Schalten	Black dress silks	12, 011.20 francs	12, 607.70	Apr.	14	12, 607.70
40885	1170	Apr. 2	do	Amérique	do	4, 533.45 francs	4, 778.05	Apr.	14	4, 778.05
41595	1979	Apr. 3	Lewis Brothers & Co.	Waesland	Silk and cotton velvet	2, 027.70 R. M.	2, 339.28	Apr.	17	2, 220.80
39313	17083	Mar. 31	E. M. Benjamin	Belgenland	do	2, 808.35 R. M.	3, 547.75	Apr.	17	3, 370.15
33400	9959	Mar. 17	E. Oelbermann & Co.	Normandie	Silk and cotton satins and silks	2, 913.65 francs	3, 649.30	Apr.	17	3, 433.55
42797	3232	Apr. 6	William Schroeder & Co.	Elbe	do	3, 666.32 R. M.	3, 971.35	Apr.	17	3, 971.35
34657	11650	Mar. 20	Oberteuffer, Abegg & D.	Normandie	Silk rhadames	3, 077.25 francs	3, 637.15	Apr.	17	3, 602.40
44265	5191	Apr. 10	Fleitmann & Co.	Westernland	Silk and cotton satins	1, 446.40 francs	1, 996.70	Apr.	17	1, 635.05
42831	3827	Apr. 1	W. H. Gray & Co.	Elbe	Brocade velvet	8, 254.30 R. M.	11, 164.07	Apr.	17	9, 983.62
25025	12575	Feb. 25	Oberteuffer, Abegg & D.	Amérique	Cotton embroideries	3, 613.95 francs	3, 936.79	Apr.	23	3, 926.76
40947	15018	Feb. 28	do	St. Germain	do	2, 705.80 francs	2, 945.47	Apr.	23	2, 945.47
44513	1152	Apr. 2	L. & H. Neuberger & Co.	Amérique	do	21, 639.96 francs	23, 003.51	Apr.	23	21, 639.96
46609	5556	Apr. 10	Oberteuffer, Abegg & D.	St. Germain	Colored silks	6, 127.40 francs	7, 118.22	Apr.	23	6, 787.95
46341	7813	Apr. 13	F. Viotor & Achelis	do	Silk and cotton tie silks	1, 452.25 francs	1, 936.85	Apr.	24	1, 887.80
46340	7545	Apr. 15	Brown, Wood & Kingman	Fulda	Brocade velvets	4, 614.15 R. M.	5, 300.17	Apr.	29	5, 237.85
44380	7672	Apr. 15	do	do	do	6, 599.00 R. M.	7, 774.20	Apr.	29	7, 774.20
44347	5525	Apr. 10	Wendt, Steinhäuser & Co.	St. Germain	Silk and cotton ribbons	1, 430.60 francs	1, 525.40	Apr.	29	1, 466.20
13407	5192	Apr. 10	E. Oelbermann & Co.	do	Silk and cotton satins	8, 375.80 francs	10, 614.75	May	1	10, 121.55
43823	1537	Feb. 4	Iselin, Neeser & Co.	St. Simon	Silk damasse	797.40 francs	1, 509.80	May	1	939.90
30828	4724	Apr. 9	Morimora & Co.	Coastwise	Silk handkerchiefs	747.36 yens	1, 084.12	May	1	976.20
49029	7072	Mar. 12	Oberteuffer, Abegg & D.	Labrador	Silk and cotton ribbons	4, 181.50 francs	4, 509.90	Apr.	30	4, 503.20
49491	10661	Apr. 21	E. M. Benjamin	O. Rodrigues	Silks (velveteen)	3, 673.45 francs	4, 723.60	May	5	4, 303.30
49078	11265	Apr. 22	Luckemeyer & Schefer	Celtic	Silk and cotton plush	4, 350.00 francs	5, 146.30	May	6	5, 146.30
44225	10701	Apr. 21	J. F. Decker	Ems	Brocade velvets	377.20 R. M.	523.85	May	6	523.85
47864	5109	Apr. 10	H. H. Schweitering & Co.	Westernland	Matalasse	5, 082.50 R. M.	5, 434.98	May	8	5, 311.75
51777	9105	Apr. 20	Iselin, Neeser & Co.	O. Rodrigues	Satins and serges	18, 073.55 francs	20, 194.00	May	8	19, 730.75
	13741	Apr. 27	Megroz, Portier, G. & Co.	Britannic	do	1, 065.16 francs	1, 413.30	May	8	1, 424.05

† Withdrawn.

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisalment and reappraisalment, Third Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisalment.	
									Date of.	Result.*
45665	6747	1885. Apr. 14	C. A. Aufmordt & Co.	Westernland	Velvets	4,981.85 R. M.	439.55	5,860.95	May 8	5,860.95
47659	10132	Apr. 21	do	Pennland	do	4,209.40 R. M.	371.40	4,952.20	May 8	4,952.20
47426	8759	Apr. 18	Meyer & Co.	O. Rodrigues	Satins and velvets	16,022.60 francs	2,618.50	21,629.80	May 8	20,639.10
48312	9439	Apr. 20	A. Person, Harrimann & Co.	O. Rodrigues	Umbrella serges	3,654.35 francs	509.85	4,638.95	May 8	4,546.25
53530	15832	Apr. 30	E. Oelbermann & Co.	Lessing	Silks and satins	2,992.20 francs	383.00	3,662.50	May 8†	3,675.15
52027	13712	Apr. 27	Oberteuffer, Abegg & D.	do	Silk and cotton satins	4,736.80 francs	.....	5,183.80	May 13	4,736.80
48817	10260	Apr. 21	Greiff & Co.	Celtic	Silk and cotton ribbons	4,709.10 francs	.....	5,045.50	May 13	5,045.50
52583	14660	Apr. 28	do	Britannic	Crape lisse	10,993.70 francs	.....	11,806.75	May 13	11,400.25
43508	4407	Apr. 8	S. E. Bloch & Bro.	Republic	do	1,670.25 francs	.....	2,113.15	May 15	2,048.49
53963	487	May 2	H. H. Schweitering & Co.	Noordland	Cotton embroideries	1,594.20 R. M.	102.15	1,983.82	May 14	1,826.85
53616	45	May 1	Luckemeyer & Schefer	St. Laurent	Plain and fancy velvets	2,922.75 francs	.....	3,400.50	May 14	3,126.65
54304	851	May 4	Otto Andreas	do	Dress silks	17,877.45 francs	.....	19,034.92	May 14	19,034.92
52027	13713	Apr. 27	Oberteuffer, Abegg & D.	Lessing	do	7,172.10 francs	.....	7,859.65	May 14	7,584.65
53595	15879	Apr. 30	do	St. Laurent	Silk and cotton satins	4,233.55 francs	.....	4,789.65	May 13	4,606.25
53110	15352	Apr. 30	Hugo, Meyer & Co.	do	do	2,306.30 francs	138.30	2,702.70	May 14	2,855.30
51722	13443	Apr. 27	Fleitmann & Co.	Lessing	do	4,521.40 francs	751.80	5,842.35	May 15	5,457.05
55336	2022	May 5	C. A. Aufmordt & Co.	Rhaetia	Grenadine veilings	864.70 francs	.....	1,037.60	May 14	1,037.60
55055	1561	May 5	William Openhym & Sons	do	Brocade velvets	3,041.90 francs	.....	3,195.63	May 18	3,041.90
53615	105	May 1	Luckemeyer & Schefer	St. Laurent	Swiss dress silk	22,862.90 francs	251.00	26,356.65	May 18	25,027.75
53665	47	May 1	Hoeninghaus & Curtis	do	do	4,847.60 francs	139.90	5,749.70	May 18	5,366.55
57604	4276	May 11	Megroz, Portier, G. & Co.	Belgenland	Brocade velvets	1,057.60 R. M.	.....	1,229.76	May 20	1,229.76
56629	3340	May 8	E. Oelbermann & Co.	Amérique	Silk and cotton velvets	9,937.25 francs	1,200.60	11,650.05	May 25	11,193.80
57884	4679	May 11	Passavant & Co.	Belgenland	do	11,291.30 R. M.	.....	12,423.25	May 25	12,423.25
57957	5972	May 12	Fleitmann & Co.	Oder	Silk and cotton satins	14,154.64 francs	1,001.30	16,313.81	May 25	15,393.35
57650	3490	May 12	C. A. Aufmordt & Co.	Belgenland	Silk and cotton ribbons	5,122.00 R. M.	128.00	5,506.15	May 26†	5,506.15
55670	2359	May 6	L. Erinstein & Bro.	Belgenland	Silk and cotton velvet	6,026.15 francs	1,105.30	8,308.25	May 27	7,774.45
59437	6193	May 14	Meyer & Co.	Rhaetia	Lustrines and satins	1,815.40 R. M.	95.55	2,189.66	May 28	1,990.60
59264	6713	May 14	Iselin, Neeser & Co.	Waesland	Silk and cotton velvets	7,490.00 francs	.....	8,035.64	May 27	7,700.00
59186	6709	May 14	William Openhym & Sons	St. Germain	Crape Francaise	7,854.30 francs	924.05	9,454.95	May 28	9,458.95
57019	3812	May 9	W. H. De Forest	do	Silk and cotton satins	933.42 R. M.	.....	1,491.81	May 28	933.42
53389	2025	May 5	M. Guggenheim's Sons	Fulda	Cotton embroid'ries and laces	1,853.00 R. M.	.....	2,255.82	May 28	2,255.82
56576	3102	May 8	J. Meyer & Co.	Elbe	Silk and cotton matelasse	16,409.80 francs	.....	20,801.95	May 29	20,802.00
			William Openhym & Sons	Amérique	Silk and cotton crape	.....	.....	.....		.....

61424	8876	May 19	Brown, Wood & Kingman	Ems	Silk and cot. velv. and plush	2, 261.15 R. M.	2, 487.60	June 1	2, 434.00
59762	7076	May 15	Hugo, Meyer & Co.	Waesland	do	1, 162.30 R. M.	1, 303.00	June 1	1, 272.72
62612	10233	May 21	Luckemeyer & Schefer	Westernland	Silk and cotton velvet	16, 476.20 R. M.	19, 421.81	June 3	19, 421.81
56664	3302	May 8	Einstein, Hirsch & Co.	Amérique	Cottonembro'dries and laces	5, 454.26 francs	60, 694.81	June 3	60, 322.40
59192	6283	May 14	do	St. Germain	do	74, 148.49 francs	86, 082.92	June 3	85, 270.76
57644	4201	May 11	Muser Bros.	Belgenland	do	2, 753.73 francs	3, 133.42	June 4	2, 753.73
60555	7775	May 16	do	Hammonia	do	3, 567.45 francs	4, 225.49	June 4	3, 567.45
56864	3862	May 9	Oberteuffer, Abegg & D.	Amérique	do	3, 045.45 francs	3, 639.79	June 4	3, 566.70
59625	6486	May 14	do	Umbria	do	5, 994.37 francs	7, 053.21	June 4	6, 893.12
59273	6783	May 14	L. N. Asiel & Co	St. Germain	do	3, 262.84 francs	3, 556.49	June 4	3, 262.84
60131	7791	May 6	do	Hammonia	do	9, 599.69 francs	11, 354.64	June 4	11, 354.64
61832	9819	May 20	do	Gallia	do	1, 393.45 francs	1, 647.45	June 4	1, 647.45
59083	6436	May 14	Albert, Haager & W.	St. Germain	do	12, 645.29 francs	13, 851.73	June 9	14, 865.69
60531	7785	May 16	M. Guggenheim's Sons	Hammonia	do	12, 827.61 francs	14, 204.05	June 10	14, 592.28
60531	8935	May 19	do	Gallia	do	1, 212.10 francs	1, 323.36	June 10	1, 378.99
63772	11720	May 25	J. F. Decker	Gellert	Zurich silks	6, 943.15 francs	7, 538.58	June 8	7, 628.20
56576	3100	May 8	William Openhym & Sons	Amérique	Parisennes (veillings)	1, 875.10 francs	1, 954.85	June 11	1, 954.85
63194	11434	May 23	F. Vietor & Achelis	O. Rodrigues	Black dress silk	3, 249.35 francs	4, 530.18	June 10	3, 661.75
63898	7854	May 16	William Schroeder & Co.	Rhein	Silk lustrines	4, 172.85 francs	5, 099.85	June 11	5, 099.85
63722	12512	May 25	C. A. Aufmordt & Co	O. Rodrigues	Tie silks and satins	2, 575.00 francs	2, 980.35	June 10	2, 879.05
57286	4046	May 25	E. Oelbermann & Co.	do	do	1, 282.80 francs	1, 615.25	June 10	1, 540.45
59544	6591	May 11	A. Rappard & Co	Belgenland	Cotton embroideries	55, 495.56 francs	60, 281.26	June 12	62, 674.11
61411	9036	May 14	do	Waesland	do	50, 445.12 francs	60, 339.78	June 12	55, 295.27
59451	6416	May 14	L. & H. Neuberger & Co.	Adriatic	do	4, 002.30 francs	4, 377.74	June 12	4, 452.83
59108	6653	May 14	Ridgely & Co.	St. Germain	do	4, 812.10 francs	5, 293.29	June 15	5, 293.29
59273	6732	May 14	L. N. Asiel & Co.	do	do	5, 724.65 francs	6, 297.11	June 16	5, 724.65
59364	6674	May 14	Lawson Bros.	do	do	9, 313.90 francs	10, 267.08	June 17	9, 313.90
64552	12593	May 25	Einstein, Hirsch & Co	do	do	31, 857.06 francs	37, 976.33	June 18	32, 504.31
56895	3702	May 9	Loeb & Schoenfeld	Normandie	do	21, 632.90 francs	25, 959.48	June 18	27, 041.10
59761	7003	May 15	do	Amérique	do	49, 061.59 francs	55, 330.62	June 16	55, 340.08
64732	13436	May 26	M. Guggenheim's Sons	St. Germain	do	9, 585.24 francs	11, 407.77	June 22	11, 887.03
57706	5174	May 12	Muser Brothers	do	do	5, 313.42 francs	6, 317.69	June 22	6, 583.36
59320	6870	May 14	Megroz, Portier, G. & Co.	Normandie	do	13, 031.50 francs	14, 228.15	June 23	14, 659.31
58312	5730	May 12	J. D. Cremin	Oder	do	10, 715.00 francs	11, 698.61	June 24	10, 715.00
72070	6273	May 13	Albert, Haager & W.	St. Germain	do	54, 762.05 francs	60, 238.91	June 24	54, 762.05
72071	6274	May 13	do	Servia	do	12, 455.60 francs	13, 361.46	June 30	12, 455.60
72072	6275	May 13	do	O. Rodrigues	do	3, 438.79 francs	4, 155.56	June 30	4, 155.56
66474	14673	May 29	E. M. Benjamin	Normandie	do	4, 761.94 francs	5, 824.65	June 30	5, 824.65
63820	11740	May 25	Luckemeyer & Schefer	St. Laurent	Silk and cotton velvets	5, 032.65 francs	6, 062.20	June 30	6, 062.20
68876	2811	June 5	Dreyfuss, Kohn & Co.	Pennland	Swiss silks	3, 591.85 R. M.	4, 097.97	June 15	4, 038.02
60763	8258	May 18	do	O. Rodrigues	Silk and cotton satins	19, 866.95 francs	23, 431.57	June 15	22, 720.00
67416	1035	June 2	C. A. Aufmordt & Co.	St. Laurent	Silk and cotton ribbons	4, 310.00 francs	5, 357.83	June 19	5, 213.80
68815	2555	June 4	do	Ems	do	2, 331.52 R. M.	3, 279.47	June 19	3, 279.47
68761	2581	June 4	E. Oelbermann & Co.	St. Laurent	do	2, 101.40 francs	2, 358.65	June 19	2, 287.20
67392	1357	June 2	Ballin & Berman	do	Umbrella satins	1, 714.80 francs	1, 866.45	June 19	1, 749.80
66439	14691	May 29	Luckemeyer & Schefer	Celtic	Silk mufflers	6, 741.65 francs	7, 783.42	June 25	7, 783.42
70555	4624	June 9	Otto Andreas	Pennland	Silk and cotton velvets	5, 400.05 francs	6, 323.86	June 25	6, 323.86
				Main	do	5, 460.10 R. M.	5, 904.34	June 20	5, 460.10
						8, 871.35 francs	10, 103.70	July 2	10, 103.70

* The monetary units employed in this column are the same as in the column "Invoice value."

† Not finished.

‡ Withdrawn.

Schedule of advances on appraisement and reappraisement, Third Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisement.	
									Date of.	Result.*
69555	3466	1885. June 16	L. Earnstein & Bro	Rhynland	Silk and cotton velvet	9,067.90 R. M.	.....	10,001.03	1885. June 30	9,233.55
72759	6521	June 15	Fleitmann & Co	Noordland	Silk and cotton satins	6,902.95 francs	313.50	8,294.00	June 30	7,903.00
65833	14057	May 28	Wm. Schroeder & Co	Normandie	do	2,980.10 francs	.....	3,676.39	June 30	3,676.40
69899	4335	June 8	F. Viotor & Achelis	St. Laurent	do	2,116.48 francs	339.90	2,615.46	June 30	2,615.45
70514	4983	June 9	Hugo Meyer & Co	Servia	Goat's hair, silk and cotton plush.	£548 11s. 9d.	.....	£577 19s.	July 6	£577 19s.
64967	12868	May 26	do	Britannic	do	£458 6s. 9d.	.....	£495 6s. 1d.	July 6	495 6 1
68722	2280	June 4	Fleitmann & Co	St. Laurent	Silk and cotton ribbons	4,756.23 francs	.....	5,094.98	July 6	4,911 15
70443	4012	June 8	Oberteuffer, Abegg & Co	Wieland	do	3,647.30 francs	.....	3,919.52	July 6	3,748.30
73722	7975	June 16	Luckemeyer & Schefer	Adriatic	Silk surah, &c.	1,268.80 francs	56.00	1,520.10	July 7	1,520.10
72641	6573	June 15	Passavant & Co	Noordland	Silk and cotton velvet	7,662.23 R. M.	574.00	8,898.63	July 7	8,898.63
70176	4484	June 8	Konnigsberger & R	Fulda	do	1,646.90 R. M.	.....	1,854.93	July 8	1,854.93
67822	1337	June 9	Oberteuffer, Abegg & D	Donau	Cotton embroideries and laces.	4,505.64 R. M.	.....	4,970.58	July 6	4,505.64
65324	13400	May 26	L. Friedberger & Co	Normandie	do	24,189.15 francs	.....	29,026.97	July 7	27,212.80
64530	13412	May 26	Lawson Bros	do	do	6,103.16 francs	493.63	6,974.19	July 8	6,713.47
69474	3533	June 6	Iselin, Neeser & Co	Main	do	17,338.90 francs	.....	18,726.01	July 10	19,939.75
58976	6891	May 13	do	Lessing	do	5,866.65 R. M.	.....	6,445.38	July 10	6,599.95
73750	8460	June 17	E. M. Benjamin	Gallia	Silk and cotton satins	1,391.35 francs	.....	2,161.54	July 8	2,161.54
73134	7667	June 16	Louis Roessel & Co	Donau	do	2,056.40 francs	142.90	2,565.28	July 8	2,565.28
72747	7092	June 16	Stapfer & Streuli	Dorian	do	7,940.90 francs	536.95	9,441.27	July 8	9,567.50
72774	6844	June 15	Wendt, Steinhauser & Co	Noordland	Silk and cotton plush	883.29 R. M.	14.80	1,000.69	July 9	962.20
74584	9370	June 19	F. Viotor & Achelis	St. Simon	Lustrines and satins	1,488.20 francs	124.50	1,947.61	July 9	1,947.60
74600	9176	June 19	Fleitmann & Co	Belgenland	do	3,447.90 francs	.....	4,786.74	July 9	4,374.75
.....	9437	.....	L. Weddigen & Co	.....	Surah silks, satins, and brocade velvet.	.....	.....	.....	July 13	.....
75624	10451	June 22	do	Belgenland	do	2,118.70 R. M.	.....	2,398.54	July 13	2,398.54
74544	9235	June 19	Hugo Meyer & Co	St. Simon	do	4,031.55 francs	197.75	5,897.06	July 13	5,222.10
74807	9548	June 20	Meyer & Co	do	Silk and cotton satins	1,876.00 francs	337.60	2,551.18	July 14	2,401.10
70836	4752	June 9	Wilmerding, Hoguet & Co	St. Laurent	Brocade velvets	15,045.05 francs	370.11	16,278.65	July 15	16,278.65
79484	15230	June 30	do	Normandie	do	6,945.95 francs	171.80	7,730.67	July 15	7,730.67
78797	13938	June 29	do	O. Rodrigues	do	13,139.00 francs	324.29	14,592.90	July 15	14,592.90
78798	13939	June 29	do	Donau	do	9,913.30 francs	244.08	10,984.23	July 15	10,984.23
78796	13941	June 29	do	St. Simon	do	8,938.10 francs	220.72	9,931.66	July 15	9,931.66
73751	8252	June 17	Otto Andreas	Gallia	do	11,113.45 francs	.....	12,418.21	July 16	12,418.20
74831	9353	June 19	do	St. Simon	do	6,354.10 francs	.....	7,062.83	July 16	6,695.65
73751	9352	June 19	do	do	Black dress silks	8,217.45 francs	.....	9,620.29	July 16	9,060.30
74831	2248	June 4	L. & H. Newberger & Co	St. Laurent	Cotton embroideries	3,085.80 francs	.....	3,394.38	July 15	3,240.09
68547	2528	June 4	Aronstein & Wolfers	do	do	3,758.75 francs	.....	4,134.60	July 15	3,758.75

76324	11669	June 24	Stapfer & Streuli	Rhein	Silk and cotton satins	2, 213.05 francs	309.90	2, 876.99	July 15	2, 877.00
73119	7670	June 16	Otto Andreas	Ems	do	3, 297.50 francs	.....	3, 993.95	July 16	3, 993.95
76131	10843	June 23	do	Rhein	do	4, 790.15 francs	.....	5, 346.53	July 16	5, 775.70
79935	65	July 1	Passavant & Co	Normandie	Silk velvets	4, 919.80 francs	435.00	5, 952.77	July 20	5, 745.00
75782	10634	June 22	L. Erinstein & Co	Britannic	Silk and cotton velvets and satins	1, 545.60 francs	90.00	1, 909.15	July 16	1, 909.20
75734	10508	June 22	do	Rhein	do	4, 176.25 francs	696.39	5, 676.00	July 16	5, 785.40
80027	81	July 1	C. A. Aufmordt & Co	Normandie	Colored silks	4, 808.90 francs	363.40	5, 891.65	July 20	5, 831.50
80769	954	July 2	Passavant & Co	Rhein	do	1, 411.95 francs	131.60	1, 704.67	July 20	1, 704.67
74901	9607	June 20	H. H. Schweitering & Co	St. Simon	Silk and cotton satins	3, 860.55 francs	.....	4, 611.82	July 20	4, 611.80
74901	9608	June 20	do	do	do	1, 251.00 francs	454.70	2, 046.37	July 20	2, 501.13
80768	953	July 2	Passavant & Co	do	do	2, 992.00 francs	436.54	3, 777.53	July 20	3, 777.55
64493	12852	May 26	J. Pullman & Co	Gellert	Cotton embroideries	2, 509.70 francs	.....	2, 911.25	July 21	2, 509.70
52332	14369	Apr. 28	R. Isaacs & Bro	Coastwise	Silk handkerchiefs	\$792.00†	.....	\$895.50†	July 21	\$895.50
78552	14027	June 29	Dieckerhoff, Raffloer & Co	Hammonia	do	3, 582.95 francs	.....	5, 112.45	July 21	4, 675.45
75553	10510	June 22	Albert, Haager & W	Rhein	Cotton embroideries	1, 755.00 francs	.....	1, 980.00	July 22	1, 974.38
79327	14666	June 30	M. Geeggenheim's Sons	Normandie	do	5, 063.57 francs	.....	5, 473.95	July 22	5, 696.54
71696	6584	June 15	Hardt, von Bermuth & Co	Amérique	Silk for linings, and silk and cotton satins	21, 105.20 francs	824.85	24, 459.40	July 22	24, 459.40
77966	13615	June 27	Hugo Meyer & Co	Hammonia	do	2, 073.20 francs	187.80	2, 529.60	July 22	2, 627.85
74773	9228	June 19	Oberteuffer, Abegg & D	St. Simon	do	20, 519.95 francs	1, 904.85	25, 318.27	July 22	25, 318.30
82058	2612	July 7	Wendt, Steinhauser & Co	Westernland	Brocade velvets	2, 029.52 R. M.	177.00	2, 367.78	July 23	2, 305.78
82059	2643	July 7	do	Werra	do	7, 395.36 R. M.	584.20	8, 570.63	July 23	8, 339.65
74769	9431	June 19	Luckemeyer & Schefer	Belgenland	do	3, 827.70 R. M.	.....	4, 215.37	July 23	4, 107.70
76048	10832	July 22	do	City of Richmond	Colored silks and surahs	7, 869.50 francs	672.00	9, 455.75	July 23	9, 123.60
75429	10253	June 22	F. Vietor & Achelis	Rhein	do	5, 600.30 francs	461.10	7, 293.94	July 23	6, 611.85
79059	438	July 1	Louis Roessel & Co	Republic	Silk and cotton satins	14, 766.47 francs	955.10	16, 676.75	July 25	16, 525.85
80027	80	July 1	C. A. Aufmordt & Co	Normandie	Tie silks	583.10 francs	25.68	690.45	July 27	690.45
70279	4499	June 8	Passavant & Co	Wieland	Dress silks	12, 959.00 francs	581.00	16, 212.09	July 27	15, 046.35
73567	8325	June 17	do	Gallia	do	5, 641.00 francs	203.80	6, 883.47	July 27	6, 891.40
73578	7927	June 16	H. Sallenbach A Co	do	do	4, 889.70 francs	328.80	6, 533.52	July 27	5, 656.85
74922	9996	June 20	Megroz, Portier, G. & Co	St. Simon	do	3, 316.40 francs	.....	4, 215.47	July 27	4, 025.25
82641	3900	July 8	J. Meyer & Co	Westernland	Silk and cotton satins	3, 305.45 R. M.	119.35	3, 766.60	July 28	3, 752.23
80328	554	July 1	L. Weddigen & Co	O. Rodrigues	Silk rhadames	15, 839.85 francs	.....	18, 249.32	July 28	18, 178.05
74701	9477	June 19	Fleitmann & Co	St. Simon	Silk and cotton ribbons	4, 947.40 francs	.....	5, 214.79	July 28	4, 947.40
76131	10842	June 23	Otto Andreas	Rhein	Brocade velvets	5, 902.75 francs	.....	6, 993.97	July 28	6, 993.95
83728	4525	July 9	M. Guggenheim's Sons	St. Laurent	Cotton embroideries	4, 528.40 francs	215.20	5, 158.18	July 28	5, 309.65
59608	6727	May 14	Leon Levy & Bro	St. Germain	Cotton embroideries and laces	18, 013.33 francs	.....	20, 191.43	July 30	19, 742.60
63406	11402	May 23	do	O. Rodrigues	do	19, 487.48 francs	.....	21, 436.18	July 30	21, 436.18
75266	16102	June 22	L. N. Asiel & Co	Servia	do	10, 027.34 francs	.....	10, 493.68	July 30	10, 493.68
56894	3839	May 9	Loeb & Schoenfeld	Amérique	do	22, 876.91 francs	2, 137.59	30, 123.77	July 30	33, 308.28
59729	7101	May 15	do	Moravia	do	14, 489.15 R. M.	.....	15, 938.07	July 30	16, 300.30
59760	7102	May 15	do	St. Germain	do	20, 451.09 francs	1, 891.00	26, 751.59	July 30	29, 133.90
80989	1320	June 3	Luckemeyer & Schefer	Westernland	Silk and cotton velvet and plush	16, 744.00 R. M.	1, 754.22	19, 871.25	July 31	19, 809.09
83773	4807	July 9	do	St. Laurent	do	737.00 francs	37.30	997.20	July 31	811.30
81705	5275	July 10	Konigsberger & R	Neckar	do	1, 530.15 R. M.	52.60	1, 719.12	July 31	1, 824.35
82752	4038	July 8	J. F. Decker	Rhein	Dress silks (surah)	2, 740.20 francs	324.33	3, 345.27	Aug. 3	3, 345.27
68765	2553	June 4	Oberteuffer, Abegg & Co	St. Laurent	Silk rhadames	1, 386.65 francs	128.00	1, 693.90	Aug. 4	1, 693.90

* The monetary units employed in this column are the same as in the column "Invoice value,"

† Withdrawn,

‡ Mexican,

Schedule of advances on appraisement and reappraisement, Third Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisement.	
									Date of	Result.*
82066	3028	1885. July 7	Louis Roessel & Co.	Fulda.	Silk and cotton satins	2,131.00 francs	.....	2,439.53	1885. Aug. 4	2,406.10
82067	6162	July 13	do	do	do	2,807.90 francs	.....	3,354.37	Aug. 4	3,174.10
85202	6510	July 13	Oberteuffer, Abegg & Co.	Normandie	do	8,539.85 francs	700.60	10,437.77	Aug. 4	10,437.77
72641	6571	June 15	Passavant & Co.	Noordland	Dress silks and satins	2,951.10 francs	271.40	3,769.30	Aug. 5	3,701.20
82910	3195	July 7	Wm. Openhym & Sons	Germanic	do	9,494.00 francs	1,218.06	11,950.30	Aug. 5	11,950.30
83475	4447	July 9	Iselin, Neeser & Co.	St. Laurent	do	374.00 francs	33.70	487.82	Aug. 5	487.84
75087	9737	June 20	do	Normandie	do	21,990.95 francs	3,112.00	28,568.00	Aug. 5	28,486.10
63547	11423	May 23	do	O. Rodrigues	do	2,805.82 francs	274.35	3,807.78	Aug. 5	3,783.75
77808	13103	June 26	do	Waesland	Silk and cotton velvets	6,666.45 R. M.	494.65	8,337.17	Aug. 5	7,811.85
80091	378	July 1	Meyer & Co.	Normandie	do	12,543.00 francs	751.35	14,513.12	Aug. 5	12,513.12
71885	6102	June 13	do	Amérique	do	5,449.50 francs	401.00	6,433.93	Aug. 5	6,433.93
74807	9549	June 20	do	St. Simon	do	10,811.00 francs	1,094.40	12,575.96	Aug. 5	12,575.96
74547	9297	June 19	Dreyfuss, Kohn & Co.	Belgenland	do	5,105.85 R. M.	938.00	6,720.81	Aug. 5	6,616.80
.....	3189	.....	Wm. Openhym & Sons	do	do	.....	.....	.....	Aug. 5†	.....
84839	5828	July 11	Menke & Fraenckel	Pennland	do	5,994.40 R. M.	724.63	6,634.00	Aug. 6	6,438.65
83773	4805	Feb. 9	Luckemeyer & Schefer	St. Laurent	do	7,009.85 francs	.....	8,378.15	Aug. 6	8,378.15
85962	7419	July 14	Megroz, Portier, G. & Co.	Celtic	do	5,032.70 francs	.....	5,976.07	Aug. 6	5,534.35
82882	3985	July 8	L. Earnstein & Bro.	Republic	Brocade velvets, &c	292.75 francs	55.25	450.85	Aug. 10	413.00
82897	3987	July 8	do	Normandie	do	1,258.20 francs	152.44	1,662.43	Aug. 10	1,592.60
85314	6724	July 13	Konigsberger & Rudenberg	Ems	do	7,317.30 R. M.	310.60	8,307.00	Aug. 10	8,307.00
83622	4776	July 9	Louis Roessel & Co.	St. Laurent	Silk (grograin) and satins	7,870.10 francs	401.10	9,930.10	Aug. 11	9,573.95
85699	7169	July 14	do	General Werder	do	4,940.70 francs	588.50	5,970.75	Aug. 11	5,970.75
82503	3563	July 7	W. H. Graef & Co.	Fulda	Silk and cotton tie goods	1,942.90 R. M.	.....	2,142.11	Aug. 12	2,099.27
80810	988	July 2	Hoeninghaus & Curtis	Elbe	Silk lacets for hats	2,469.00 R. M.	.....	4,109.15	Aug. 12	4,109.15
70499	5013	June 9	Dreyfuss, Kohn & Co.	Servia	Velvet ribbons	950.25 francs	42.20	1,150.42	Aug. 13	992.45
83773	4809	July 9	Luckemeyer & Schefer	St. Laurent	Silk rhadames	7,591.30 francs	730.00	9,422.30	Aug. 13	9,101.85
86964	8613	July 1	Dreyfuss, Kohn & Co.	Amérique	Silk and cotton satins	4,469.55 francs	.....	4,914.15	Aug. 13	4,914.15
87114	8970	.....	H. H. Schweitering & Co.	do	do	841.25 francs	183.60	1,288.28	Aug. 13	.....
63357	11338	May 23	Aronstein & Wolfers	Neckar	Cotton embroideries	8,309.90 francs	.....	9,556.39	Aug. 14	9,556.39
86568	8125	July 16	E. Sennhauser	Amérique	do	4,368.08 francs	.....	5,166.33	Aug. 14	4,567.64
84733	6387	July 13	do	General Werder	do	3,301.05 francs	.....	3,906.05	Aug. 14	3,906.05
74853	9778	June 20	L. & H. Neuberger & Co.	St. Simon	do	12,154.25 francs	.....	13,369.68	Aug. 14	13,673.53
76664	11440	June 23	A. Rappard & Co.	Britannic	do	32,383.39 francs	2,933.97	38,555.70	Aug. 14	39,365.28
79629	14897	June 30	do	Pennland	do	37,979.57 francs	3,374.72	45,152.25	Aug. 14	46,101.73
75022	9647	June 20	do	Belgenland	do	31,351.17 francs	2,894.33	37,380.62	Aug. 14	37,380.62
81463	2384	July 7	Albert, Haager & W.	Germanic	do	2,598.57 francs	.....	3,378.12	Aug. 14	3,378.12
90366	13191	July 24	M. Guggenheim's Sons	St. Simon	do	3,930.33 francs	.....	4,090.58	Aug. 14	4,156.35
80267	515	July 1	Wm. Openhym & Sons	Normandie	Silk and cotton satins	5,817.45 francs	603.00	7,278.80	Aug. 17	7,278.80
91057	13579	July 25	C. A. Aufmordt & Co.	Noordland	Silk and cotton velvets	2,496.95 R. M.	104.05	3,121.20	Aug. 17	2,809.08
.....	8197		Wilmerding, Hoguet & Co.	do	do				Aug. 17	

UNDERVALUATIONS.

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8198 13159	90431	July 24	do Monke & Fraenckel	St. Simon	do Silk and cotton satins and serges.	3, 248.57 francs.	335.40	4, 050.36	Aug. 17 [†] Aug. 18	3, 652.60
6527	72680	June 15	do	Donau	do	4, 230.60 francs.	105.00	5, 574.63	Aug. 18	4, 454.55
6251	84897	July 13	Otto Andreas	General Werder	do	1, 741.70 francs.	9.41	2, 062.90	Aug. 18	2, 021.65
6735	85559	July 13	do	Ems	do	2, 945.70 francs.	1, 543.05	3, 532.45	Aug. 18	3, 048.65
7150	85792	July 14	Megroz, Portier, G. & Co	Westphalia	do	8, 995.50 francs.	1, 082.65	13, 238.87	Aug. 18	10, 924.25
8133	86600	July 16	do	St. Laurent	do	10, 043.00 francs.	537.80	13, 051.03	Aug. 18	11, 595.70
8963	87326	July 17	Fleitmann & Co	Rhynland	Lustrines	4, 194.40 francs.	678.00	5, 141.66	Aug. 18	4, 812.60
5976	84847	July 11	Luckemeyer & Schefer	Westphalia	Damasse silk	8, 128.45 francs.	486.30	10, 548.86	Aug. 19	9, 968.05
6578	85535	July 13	A. Wimpfheimer & Bro	Belgenland	Silk and cotton plush	3, 633.35 R. M.	871.00	3, 990.45	Aug. 19	3, 990.45
9015	87437	July 17	Passavant & Co	Main	Silk and cotton satins	3, 736.00 francs.	467.45	4, 863.30	Aug. 19	4, 862.75
11481	89358	July 2	Luckemeyer & Schefer	Adriatic	do	5, 242.55 francs.	544.60	6, 736.60	Aug. 19	6, 612.15
8415	87028	July 16	E. Oelbermann & Co	Amerique	do	3, 946.50 francs.	703.06	4, 812.83	Aug. 19	4, 808.50
3252	82935	July 7	do	Hammonia	do	632.30 francs.	544.60	703.06	Aug. 19	703.06
8412	87027	July 16	do	O. Rodrigues	Silk and cotton mufflers	3, 572.25 francs.	70.70	4, 781.60	Aug. 19	4, 781.60
7769	85541	July 15	Ballin & Bermann	Rhein	do	7, 170.34 francs.	8.058.15	8, 058.15	Aug. 19	7, 170.34
9744	87961	July 18	do	City of Chicago	do	4, 209.50 francs.	1, 947.23	4, 959.50	Aug. 19	4, 209.30
9987	87980	July 20	J. F. Decker	Rhynland	Brocade velvet	1, 786.10 R. M.	203.41	1, 947.23	Aug. 20	1, 786.10
9404	86967	July 18	Hardt & Von Bermuth	do	Silk and cotton tie goods	2, 924.00 R. M.	110.45	3, 941.25	Aug. 24	3, 941.25
13208	90735	July 24	E. M. Benjamin	St. Simon	Silk and cotton satins and serges.	443.50 francs.	70.70	720.67	Aug. 24	665.25
11465	88919	July 21	do	Adriatic	do	586.05 francs.	868.85	868.85	Aug. 24	868.85
14434	90805	July 25	Oberteuffer, Abegg & D	Amerique	do	2, 677.80 francs.	2, 935.90	2, 935.90	Aug. 24	2, 935.90
2780	82064	July 7	Menke & Fraenckel	Germanic	do	1, 648.30 francs.	1, 069.55	2, 087.40	Aug. 24	2, 087.40
7670	60460	May 16	Iselin, Neeser & Co	Ems	Silk and cotton natalasse	816.45 R. M.	479.40	1, 069.55	Aug. 24	890.85
11466	88919	July 21	E. M. Benjamin	Adriatic	Surah silks	5, 823.50 francs.	88.05	7, 581.25	Aug. 24	7, 101.85
15383	92134	July 28	Lehmaier Bros	Britannio	Silk serge linings	1, 005.35 francs.	88.05	1, 187.40	Aug. 24	1, 187.40
215	93908	Aug. 1	Lewis Bros. & Co	Canada	Silk and cotton velvet and plush.	5, 405.80 francs.	356.95	5, 956.80	Aug. 25	5, 937.65
15824	92621	July 29	do	Donau	do	3, 897.75 R. M.	83.30	4, 855.70	Aug. 25	4, 855.70
14855	91863	July 28	Oberteuffer, Abegg & D	Salier	Manufactures of silk and cotton.	366.45 francs.	1, 220.00	533.00	Aug. 25	491.35
13441	90864	July 25	do	St. Laurent	Silk rhadames	16, 703.25 francs.	1, 220.00	19, 830.00	Aug. 25	19, 830.00
10631	88663	July 21	Hoeninghaus & Curtis	Main	Silk and cotton ribbons	2, 589.95 francs.	251.75	2, 971.55	Aug. 25	2, 902.40
12805	90371	July 24	Meyer, Heinze & Co	St. Simon	Cotton embroideries	25, 448.79 francs.	251.75	30, 102.46	Aug. 26	25, 448.79
160	80202	July 1	Megroz, Portier, G. & Co	O. Rodrigues	do	2, 895.65 francs.	41.60	3, 359.44	Aug. 26	3, 147.42
9449	87523	July 18	Aronstein & Wolfers	Main	do	8, 262.35 francs.	193.46	9, 015.17	Aug. 26	8, 262.35
16167	93230	July 29	do	Canada	do	3, 333.55 francs.	191.94	3, 628.71	Aug. 26	3, 333.55
11575	63434	Mar. 23	L. & H. Neuberger & Co	O. Rodrigues	do	10, 121.80 francs.	657.75	11, 133.80	Aug. 26	10, 121.80
1569	93122	Aug. 4	Morrison, Herrimann & Co	Servia	do	4, 768.20 francs.	598.55	5, 209.29	Aug. 26	4, 768.20
1828	95387	Aug. 4	E. S. Levi	Normandie	do	3, 187.80 francs.	576.30	3, 628.56	Aug. 26	4, 768.20
16446	122135	Sept. 29	Iselin, Neeser & Co	St. Simon	Silk and wool sicilliennes	2, 273.45 francs.	245.65	3, 433.87	Aug. 26	3, 229.40
16636	93194	July 30	G. Stellwag & Co	Canada	Silk and cotton satins	3, 348.90 francs.	657.75	3, 962.60	Aug. 27	3, 962.60
10160	88333	July 20	Fleitmann & Co	Westernland	do	4, 529.00 francs.	598.55	5, 607.70	Aug. 27	5, 323.00
16979	93763	July 31	do	Belgenland	do	4, 219.75 francs.	576.30	5, 226.70	Aug. 27	5, 206.75
13037	90691	July 24	do	Noordland	do	4, 530.60 francs.	576.30	6, 282.00	Aug. 27	5, 946.00
4584	98460	Aug. 11	Oberteuffer, Abegg & Co	Republic	do	2, 088.00 francs.	245.65	2, 517.70	Aug. 27 [†]	2, 701.90
5537	93317	July 30	C. A. Aufmordt & Co	Canada	Silk dress-goods	1, 731.20 francs.	245.65	2, 205.87	Aug. 27	1, 820.70
16842			Megroz, Portier, G. & Co							

* The monetary units employed in this column are the same as in the column "Invoice value."

† Withdrawn.

UNDervaluations.

Schedule of advances on appraisement and reappraisement, Third Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisement.	
									Date of.	Result.*
95887	2153	1885. Aug. 4	Megroz, Portier, G. & Co.	Normandie	Silk dress-goods	4,982.25 francs	.....	5,737.10	1885. Aug. 27	5,599.00
95115	2867	Aug. 5	J. F. Decker	Amérique	do	7,755.50 francs	718.45	9,229.32	Aug. 27	8,742.20
95117	1745	Aug. 4	do	St. Simon	do	6,242.65 francs	678.60	7,464.07	Aug. 27	6,921.25
95115	2681	Aug. 4	do	Amérique	do	12,460.45 francs	1,468.68	15,166.18	Aug. 27	14,301.80
98837	5851	Aug. 11	Wilmerding, Hoguet & Co.	Germanie	Silk and cotton velvets	6,224.20 francs	773.11	7,749.43	Aug. 28	7,749.43
94298	236	Aug. 1	C. A. Aufmordt & Co.	Belgenland	do	1,546.10 R. M.	64.45	1,932.65	Aug. 28	1,739.38
98460	5548	Aug. 11	do	Republie	Silk and cotton satins	14,561.65 francs	2,310.45	18,051.15	Aug. 30	18,051.15
95345	2579	Aug. 5	Chas. R. Waentig	Werra	Silk and flax napkins	181.17 R. M.	.....	198.94	Aug. 28	181.17
71682	5774	June 12	M. Guggenheim's Sons	Amérique	Cotton embroideries	5,039.14 francs	.....	5,736.24	Aug. 31	5,039.14
59188	6296	May 14	do	St. Germain	do	27,751.20 francs	.....	29,964.81	Aug. 31	27,251.20
63208	10859	May 23	do	O. Rodrigues	do	9,704.80 francs	.....	11,288.60	Aug. 31	9,704.80
58885	6487	May 14	Iselin, Neeser & Co.	Amérique	do	18,638.20 francs	.....	21,433.93	Sept. 1	19,838.25
59356	6489	May 14	do	St. Germain	do	11,320.55 francs	.....	12,985.63	Sept. 1	11,647.17
74002	8710	June 18	Loeb & Schoenfeld	Normandie	do	7,321.43 francs	691.64	10,087.99	Sept. 1	8,013.07
74003	8797	June 18	do	do	do	19,815.10 francs	1,836.62	25,093.93	Sept. 1	21,651.72
74005	8798	June 18	do	O. Rodrigues	do	23,499.75 francs	2,118.38	28,837.59	Sept. 1	25,618.13
86951	8636	July 16	Iselin, Neeser & Co.	Amérique	Silk rhadames	6,375.00 francs	545.45	8,277.50	Sept. 2	7,680.65
100076	7946	Aug. 14	Wm. Openhym & Sons	Irheim	Millinery silks	2,075.05 francs	.....	3,073.30	Sept. 2	2,830.15
98182	5521	Aug. 11	Hardt & Von Bermuth	Germanie	Silk and cotton satins	3,897.95 francs	.....	4,413.50	Sept. 2	4,248.95
.....	7946	.....	Iselin, Neeser & Co.	.....	Brocade velvets	.....	.....	.....	Sept. 2	.....
78011	13322	June 27	Einstein, Hirsch & Co.	St. Laurent	Cotton embroideries	33,019.93 francs	2,579.00	37,612.96	Sept. 4	37,558.82
100010	7952	Aug. 14	J. F. Decker	do	Dress silks	22,450.30 francs	130.25	25,342.70	Sept. 8	25,212.45
99892	8184	Aug. 14	do	Republie	do	13,774.60 francs	438.68	16,328.64	Sept. 8	16,015.35
102228	10547	Aug. 18	Lewis Bros. & Co.	Aurania	do	1,507.00 francs	129.95	1,948.55	Sept. 8	1,792.67
102537	10912	Aug. 19	Passavant & Co.	Servia	Silk and cotton satins	21,215.25 francs	3,955.00	27,205.45	Sept. 8	27,205.45
92950	16287	July 29	A. Person, Hartmann & Co.	Britannie	Brocade velvets	6,219.50 francs	313.93	6,948.25	Sept. 8	6,721.10
97908	4654	Aug. 10	A. Wimpfheimer & Bro.	Waesland	Silk and cotton velvets	647.87 R. M.	.....	881.11	Sept. 8	907.02
101078	9179	Aug. 17	do	Ems	do	1,016.25 R. M.	.....	1,187.35	Sept. 8	1,187.35
100947	9174	Aug. 17	Lewis Bros. & Co.	do	do	7,835.70 R. M.	640.35	9,133.50	Sept. 8	8,948.30
.....	2295	.....	M. Guggenheim's Sons	do	Cotton embroideries	.....	.....	.....	Sept. 8	.....
.....	9356	.....	do	do	do	.....	.....	.....	Sept. 8	.....
.....	11263	.....	do	do	do	.....	.....	.....	Sept. 8	.....
.....	2560	.....	Hoeninghaus & Curtis	do	Silk rhadames	.....	.....	.....	Sept. 9	(1)
96316	7029	Aug. 12	Hardt, Von Bernuth & Co.	Werra	Silk and cotton satins	3,497.05 francs	251.05	4,040.54	Sept. 9	4,040.54
103306	12158	Aug. 22	J. F. Decker	Amérique	do	2,808.40 francs	.....	3,271.95	Sept. 9	3,271.95
101181	9423	Aug. 17	do	Neckar	do	1,628.25 francs	143.20	1,843.05	Sept. 9	1,843.05
74462	8965	June 18	Iselin, Neeser & Co.	Belgenland	do	6,752.15 francs	664.40	9,206.80	Sept. 9	9,206.80
96005	2869	Aug. 5	Otto Andreas	St. Simon	do	3,528.55 francs	98.08	4,371.13	Sept. 9	4,208.35
93590	16859	July 31	do	Salier	do	3,049.65 francs	298.65	3,661.40	Sept. 9	3,348.25
74916	9596	June 20	Dreyfus, Kohn & Co.	St. Simon	do	7,691.15 francs	769.11	10,168.40	Sept. 15	9,120.10

108678	139	Sept. 1	A. Person, Harriman & Co.	Adriatic	do	5,068.00 francs	839.30	6,599.57	Sept. 16	6,343.20
105568	14366	Aug. 25	Meigroz, Portier, Grose & Co.	Britannie	Silk cravats or ties	729.00 francs	.....	802.96	Sept. 16	732.20
101422	9351	Aug. 17	Wilmerding, Hoguet & Co.	Ems	do	679.33 florins	.....	849.16	Sept. 16	724.80
104768	13080	Aug. 24	W. H. Graef & Co.	Eider	Silk and cotton velvet and plush.	5,810.10 R. M.	560.63	7,154.27	Sept. 16	7,063.52
							122.46	1,696.35	Sept. 16	1,680.17
107700	18041	Aug. 13	do	Werra	do	1,297.43 R. M.	.....	.....	Sept. 16	.....
107578	16821	Aug. 29	Hardt & Lindgens	Westphalia	do	898.50 francs	.....	1,143.35	Sept. 16	953.80
103308	11816	Aug. 21	H. B. Clafin & Co.	Amérique	Cotton embroideries	7,825.35 francs	.....	9,434.78	Sept. 17	6,825.35
86368	7765	July 15	Lawson Bros	Weiland	do	18,618.43 francs	1,709.10	21,569.96	Sept. 17	20,327.53
102112	10531	Aug. 18	Passavant & Co.	Neckar	Silk and cotton satins, &c	2,317.00 R. M.	.....	2,699.88	Sept. 18	2,536.08
101563	12401	Aug. 22	do	Amérique	do	1,705.00 francs	208.15	2,111.36	Sept. 18	2,074.05
103800	10666	Aug. 19	E. M. Benjamin	Celtic	do	3,030.40 francs	.....	3,698.15	Sept. 18	3,698.15
182223	14426	Aug. 25	J. Meyer & Co.	Eider	do	2,145.35 R. M.	149.50	2,609.75	Sept. 18	2,539.10
105037	11515	Aug. 21	Louis Roessel & Co.	Canada	do	1,949.10 francs	69.25	2,437.82	Sept. 18	2,165.00
103186	14913	Aug. 26	do	Britannie	do	2,967.30 francs	120.35	3,678.40	Sept. 18	3,230.15
103582	12149	Aug. 22	Otto Andreas	Hammonia	do	8,290.85 francs	1,090.03	9,914.45	Sept. 18	9,605.15
102108	10161	Aug. 18	Obertenffer, Abegg & Co.	Gallia	do	4,561.70 francs	438.10	5,433.08	Sept. 18	4,999.80
104184	13189	Aug. 24	Hardt, Von Bernuth	Pennland	Silk and cotton velvets	2,337.45 R. M.	165.21	2,856.95	Sept. 22	2,746.80
104140	13201	Aug. 24	J. F. Decker	Eider	do	7,039.20 R. M.	643.20	8,075.20	Sept. 22	7,896.55
105220	13869	Aug. 25	Menke & Fraenckel	do	do	13,175.30 R. M.	.....	14,973.44	Sept. 22	13,858.43
53995	686	May 2	Iselin, Neeser & Co.	Noordland	do	3,403.05 R. M.	227.35	4,285.12	Sept. 22	4,285.12
106110	14992	Aug. 26	G. Stellweg & Co.	St. Germain	Umbrella satins	2,405.30 francs	165.76	2,858.80	Sept. 22	2,803.55
103443	11740	Aug. 21	do	Amérique	do	1,705.55 francs	162.31	2,097.00	Sept. 22	2,035.75
106335	15566	Aug. 27	Luckemeyer & Schefer	St. Germain	Dress silks (Rayes)	7,825.05 francs	556.00	9,314.90	Sept. 22	8,889.90
108522	899	Sept. 1	Meyer & Co.	Werra	Fancy velvets and plushes	5,518.50 R. M.	.....	6,476.00	Sept. 23	6,356.60
108441	94	Sept. 1	Wilmerding, Hoguet & Co.	Westphalia	do	10,594.65 francs	1,502.43	13,367.50	Sept. 23	13,075.45
104842	14135	Aug. 25	Otto Andreas	Eider	Silk and cotton satins &c	3,379.65 R. M.	.....	3,859.50	Sept. 23	3,704.80
107545	17330	Aug. 31	E. M. Benjamin	St. Germain	do	614.45 francs	253.00	975.87	Sept. 23	903.60
106323	15541	Aug. 27	H. Sallenbach & Co.	Eider	Dress silks	3,195.40 francs	400.70	3,907.98	Sept. 22	3,651.05
106924	16473	Aug. 28	Iselin, Neeser & Co.	Salier	do	25,353.65 francs	3,745.90	31,617.05	Sept. 22	29,099.55
106477	15810	Aug. 27	Hoeninghaus & Curtis	St. Germain	Silk and cotton velvet ribbons.	946.97 francs	.....	1,059.58	Sept. 25	958.05
110182	2085	Sept. 4	Dreyfus, Kohn & Co.	Noordland	do	1,176.80 francs	.....	1,294.83	Sept. 25	36,176.80
71868	6105	June 13	do	Amérique	do	36,777.00 francs	.....	55,164.05	Sept. 25	1,776.00
88341	10645	July 21	Anderson, Churchill & Co.	Adriatic	Cotton frillings	£112 11s. 11d.	.....	£131 19s. 0d	Sept. 25	£131 19s.
91453	14531	July 27	do	Euphemia	do	£127 2s. 7d.	.....	£15 23s. 7d	Sept. 25	£1,238.7d
104140	13200	Aug. 24	J. F. Decker	Eider	Silk and cotton velvets	2,846.75 Rm	308.05	3,323.45	Sept. 29	3,284.10
114428	7275	Sept. 12	J. Meyer & Co.	Belgenland	Silk and cotton satins	4,895.20 Rm	504.75	5,811.10	Sept. 30	5,684.05
103403	12118	Aug. 22	Jas. McCreery & Co.	Celtic	Fancy velvets	2,294.00 francs	.....	2,724.60	Sept. 30	2,503.15
110708	2550	Sept. 4	M. Guggenheim's Sons	Labrador	Cotton embroideries	2,998.95 francs	159.46	3,317.87	Oct. 1	3,158.41
103826	12293	Aug. 22	do	Amérique	do	3,469.04 francs	346.96	4,163.57	Oct. 1	3,816.60
106222	15313	Aug. 26	do	St. Germain	do	3,264.17 francs	326.41	3,917.00	Oct. 1	3,590.58
105910	15070	Aug. 26	Lawson Bros	do	do	8,559.73 francs	.....	9,263.71	Oct. 1	8,559.73
63179	10797	May 23	Einstein, Hirsch & Co	O. Rodrigues	do	49,512.91 francs	.....	56,523.86	Oct. 1	49,512.91
95254	1859	Aug. 4	Loeb & Schoenfeld	St. Laurent	do	8,983.25 francs	782.22	10,676.65	Oct. 1	9,765.47
95255	1860	Aug. 4	do	Rhein	do	66,989.93 francs	6,024.91	79,623.85	Oct. 1	73,014.84
110156	1804	Sept. 3	Hoeninghaus & Curtis	Labrador	Fancy ribbons	2,976.85 francs	90.05	3,572.20	Oct. 5	3,572.20
112779	5081	Sept. 9	do	Normandie	do	1,273.69 francs	.....	1,476.13	Oct. 5	1,329.10
115318	8143	Sept. 14	do	Celtic	do	576.30 francs	.....	1,152.20	Oct. 5	828.75

* The monetary units employed in this column are the same as in the column "Invoice value."

† Not finished.

‡ Withdrawn.

Schedule of advances on appraisement and reappraisement, Third Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Importer's addition.*	Appraiser's value.*	Reappraisement.	
									Date of.	Result.*
112785	5170	1885. Sept. 9	Luckemeyer & Schefer	Normandie	Fancy ribbons	2,638.65 francs	.....	2,929.30	1885. Oct. 5	2,895.18
114622	7584	Sept. 12	Oberteuffer, Abegg & Co	do	Silk and cotton velvets	4,888.72 francs	.....	5,371.79	Oct. 5	4,988.50
117219	4462	Sept. 12	Hicks Bros	Belgenland	do	5,143.60 Rm	.....	5,536.52	Oct. 5	5,382.05
111852	4011	Sept. 8	J. F. Decker	Elbe	do	5,004.45 Rm	488.46	5,862.48	Oct. 5	5,692.25
112571	4606	Sept. 8	F. Vietor & Achelis	Normandie	Surah silks	1,796.50 francs	211.47	2,254.77	Oct. 5	2,254.77
107769	17235	Aug. 31	E. Oelbermann & Co	Salier	Satin rayes	520.68 Rm	33.60	611.40	Oct. 5	524.06
	9621	.....	Iselin, Neeser & Co	.....	Dress silks	.....	.....	.....	Oct. 6	(f)
112785	5168	Sept. 9	Luckemeyer & Schefer	Normandie	do	4,777.10 francs	463.00	5,914.85	Oct. 6	5,522.25
115894	9256	Sept. 16	E. M. Benjamin	Aurania	Umbrella silks	348.70 francs	42.90	472.07	Oct. 6	472.07
116773	10491	Sept. 18	A. Person, Harriman & Co	Canada	Silk rhadames	2,879.65 francs	.....	3,548.27	Oct. 9	3,548.27
117969	11868	Sept. 2	J. Meyer & Co	Rhein	Silk mufflers	1,322.40 francs	.....	1,550.40	Oct. 13	1,322.40
118130	12268	Sept. 22	J. F. Decker	Eider	Silk and cotton velvets	4,017.70 Rm	324.42	4,640.30	Oct. 13	4,520.50
112813	4957	Sept. 9	Wm. Schroder & Co	Noordland	do	6,098.50 Rm	.....	6,563.99	Oct. 13	6,290.43
119475	13736	Sept. 24	Meyer & Co	Normandie	Silk and cotton satins	76,916.95 francs	.....	102,476.20	Oct. 13	80,112.00
116988	10507	Sept. 18	Iselin, Neeser & Co	Waesland	Silk and cotton ribbons	7,195.75 francs	.....	7,433.02	Oct. 15	7,195.75
123496	18169	Sept. 30	Passavant & Co	Amérique	Dress silks	686.10 francs	80.14	845.93	Oct. 16	829.87
123496	18170	Sept. 30	do	do	do	8,266.25 Rm	375.60	9,423.65	Oct. 16	9,003.65
122466	17236	Sept. 29	Luckemeyer & Schefer	St. Laurent	do	6,023.55 francs	730.00	7,348.27	Oct. 16	7,094.05
119361	13397	Sept. 23	Fleitmann & Co	Noordland	Silk and cotton satins	1,420.15 francs	64.95	1,634.92	Oct. 16	1,619.10
115425	8464	Sept. 15	E. Mommer & Co	Ems	Worsted laces	881.90 Rm	.....	1,037.50	Oct. 20	944.10
121851	16138	Sept. 29	E. Oelbermann & Co	Frisia	Crepé lisse	2,617.15 francs	.....	2,802.37	Oct. 20	2,654.20
122239	16384	Sept. 29	Hugo Meyer & Co	St. Simon	Rhadames, silks and satins	7,315.90 francs	631.30	8,802.29	Oct. 20	8,600.90
122239	16385	Sept. 29	do	do	do	4,760.40 francs	264.55	5,671.80	Oct. 20	5,671.80
48078	9162	Apr. 20	Wilmerding, Hoguet & Co	O. Rodrigues	do	5,851.90 francs	.....	7,412.60	Oct. 20	6,543.85
124430	931	Oct. 2	Dieckerhoff, Rafloer & Co	Penland	Silk and cotton satins	1,794.50 Rm	.....	2,132.40	Oct. 22	1,879.15
119977	14405	Sept. 26	Louis Roessel & Co	Amérique	Silk and cotton surah	3,265.15 francs	157.90	3,776.33	Oct. 22	3,553.55
			Iselin, Neeser & Co	Siellienres	do	.....	.....	.....	Oct. 23	(f)
120838	16076	Sept. 29	Wm. Schutte & Co	Neckar	Worsted braids (laces)	1,891.25 Rm	.....	2,198.00	Oct. 23	1,992.00
127894	4942	Oct. 9	Luckemeyer & Schefer	St. Laurent	Silk and cotton velvets	2,849.00 francs	285.00	3,323.68	Oct. 23	3,323.68
127895	5170	Oct. 10	do	do	do	4,994.00 francs	698.00	6,135.40	Oct. 23	6,135.40
127821	5001	Oct. 9	Pa-savant & Co	do	Silk and cotton satins	2,264.50 francs	259.20	3,007.95	Oct. 23	2,748.80
124538	1208	Oct. 3	H. H. Schweitering & Co	Main	do	1,816.10 francs	215.10	2,466.42	Oct. 23	2,314.65
105885	14910	Aug. 6	A. S. Rosenthal & Co	Rio Janeiro	Silk handkerchiefs and crape	\$7,272.10 Mex	301.40	9,151.76	Oct. 25	8,729.01
105886	14874	Aug. 26	do	do	do	6,271.75 Mex	113.60	7,309.15	Oct. 25	7,203.75
28369	6409	Oct. 12	Wendt, Steinhäuser & Co	Ems	Silk and cotton satins	2,769.70 Rm	31.15	2,963.79	Oct. 28	2,800.85
129941	7757	Oct. 14	Dreyfus, Kohn & Co	Normandie	Brocade velvets	23,459.30 francs	203.00	26,072.95	Oct. 28	25,488.60
130038	7428	Oct. 13	Fleitmann & Co	do	Umbrella serges	1,001.70 francs	78.75	1,223.88	Oct. 28	1,223.90
129600	7656	Oct. 13	C. A. Aufnordt & Co	Lessing	Silk and cotton satins	2,729.30 francs	272.65	3,295.30	Oct. 29	2,998.95
121903	17259	Sept. 29	Tefft, Weller & Co	St. Simon	Cotton embroideries	16,905.68 francs	139.75	18,736.00	Oct. 30	18,313.35
122883	17047	Sept. 29	C. T. Strauss & Bro	Moravia	Cotton laces	1,866.85 Rm	.....	1,892.05	Oct. 27	1,892.05

129399	7936	Oct. 14	J. F. Decker	Normandie	Poult de soie	6,694.00 francs	7,237.20	Oct. 29	6,897.70
131724	9533	Oct. 17	Passavant & Co	St. Laurent	Satins and fancy velvets	9,765.40 francs	11,514.43	Nov. 4	10,737.70
131538	9462	Oct. 17	A. Person, Harriman & Co	Celtic	do	4,485.25 francs	4,942.95	Nov. 4	4,759.80
119977	14404	Sept. 26	Louis Roessel & Co	Amérique	do	5,278.95 francs	6,557.05	Nov. 4	6,557.05
115197	8188	Sept. 14	C. T. Strauss & Bro	Wieland	Cotton embroideries	4,672.57 francs	5,139.83	Oct. 31	4,698.86
102838	11956	Aug. 21	Iselin, Neeser & Co	Waesland	Silk and cotton velvets	9,826.11 Rm	11,598.67	Nov. 5	11,598.67
103807	13735	Aug. 25	do	Pennland	do	1,361.60 Rm	1,750.77	Nov. 5	1,722.60
103808	13197	Aug. 24	do	do	do	3,567.85 Rm	4,360.82	Nov. 5	4,360.82
88507	10283	July 20	do	do	do	26,778.42 Rm	32,800.83	Nov. 5	32,800.83
90355	13222	July 24	do	Noordland	do	10,074.57 Rm	12,288.47	Nov. 5	12,289.32
96824	4108	Aug. 7	do	Waesland	do	4,603.41 Rm	5,577.03	Nov. 5	5,577.03
93621	17161	July 31	do	Belgenland	do	11,801.78 Rm	14,461.39	Nov. 5	14,400.07
88505	10281	July 20	do	Westernland	do	21,934.44 Rm	26,812.33	Nov. 5	26,734.94
88506	10282	July 20	do	Rhynland	do	12,730.84 Rm	15,690.60	Nov. 5	15,690.50
93622	17016	July 31	do	Belgenland	do	2,173.25 Rm	2,859.50	Nov. 5	2,859.50
130070	7707	Oct. 14	Luckemeyer & Schefer	Normandie	Fancy silks (Swiss)	12,758.10 francs	14,674.65	Nov. 9	14,137.75
130070	7708	Oct. 14	do	do	do	12,846.80 francs	14,967.85	Nov. 9	14,143.25
130070	7709	Oct. 14	do	do	do	11,376.00 francs	12,648.28	Nov. 9	12,290.45
134528	13046	Oct. 23	do	Canada	do	7,022.55 francs	8,507.70	Nov. 9	8,311.40
134130	12318	Oct. 21	E. Oelbermann & Co	do	Silk and cotton satins and velvets	4,800.70 francs	5,762.75	Nov. 9	5,691.50
134529	12809	Oct. 22	Luckemeyer & Schefer	do	do	6,152.00 francs	7,263.00	Nov. 9	7,263.00
132144	10029	Oct. 19	S. E. Bloch & Bro	Eider	Linen lace	£76 14s.	£93 5s. 7d.	Nov. 13	£98 8s. 2d.
134643	13680	Oct. 24	J. F. Decker	Canada	Silks (Poult de Soie)	5,939.85 francs	6,415.16	Nov. 16	6,118.10
135713	14461	Oct. 26	J. Meyer & Co	Werra	Silk and cotton plush	1,325.44 Rm	1,465.70	Nov. 17	1,414.57
.....	6504	.....	A. Person, Harriman & Co	do	Silk and cotton satins and serges	.....	.....	Dec. 3	(f)
140318	1011	Nov. 4	Wilmerding, Hoguet & Co	Elbe	do	1,069.44 Rm	1,413.58	Dec. 3	1,413.58
142593	3925	Nov. 7	Oberteuffer, Abegg & Co	Rhein	do	5,266.50 francs	6,253.30	Dec. 3	6,002.90
144893	6508	Nov. 14	Iselin, Neeser & Co	St. Germain	Plain and brocade velvets	4,106.27 francs	4,745.40	Dec. 7	4,485.55
147380	9404	Nov. 17	do	Normandie	do	5,531.35 francs	6,357.80	Dec. 7	6,020.55
145191	6935	Nov. 16	Dreyfus, Kohn & Co	St. Germain	do	16,071.10 francs	18,232.20	Dec. 7	17,694.40
147662	9975	Nov. 18	H. H. Schweitering & Co	Eider	Brocade velvets	4,636.15 Rm	5,268.00	Dec. 9	5,096.90
147871	9717	Nov. 18	Passavant & Co	Normandie	Fancy silks and lustrines	7,337.85 francs	8,318.25	Dec. 9	7,758.05
148766	10777	Nov. 20	Fleitmann & Co	Rhynland	do	3,758.66 francs	4,221.43	Dec. 9	4,095.20
142590	3928	Nov. 9	Oberteuffer, Abegg & Co	Normandie	do	13,049.23 francs	14,824.72	Dec. 9	14,060.40
144707	6016	Nov. 13	do	St. Germain	Silk and cotton ribbons	8,298.93 francs	8,737.00	Dec. 9	8,595.35
148347	10203	Nov. 19	E. Oelbermann & Co	Normandie	Silk and cotton satins	1,030.37 francs	1,295.80	Dec. 9	1,272.80
146508	8232	Nov. 17	William Schutte & Co	Eider	Worsted braids	924.11 Rm	1,020.61	Dec. 9	1,020.61
149981	12330	Nov. 24	J. Meyer & Co	Werra	Silk and cotton satins	1,058.20 Rm	1,382.25	Dec. 9	1,382.25
151603	14312	Nov. 27	Konigsberger & Rudenberg	St. Laurent	do	2,724.10 francs	3,146.90	Dec. 9	3,264.15
145519	7524	Nov. 16	O'Neil & Quackenbush	Pennland	Cotton embroideries	23,013.50 francs	25,314.85	Dec. 14	24,624.45
144024	5647	Nov. 12	Fleitmann & Co	Westernland	Worsted laces	3,428.85 Rm	8,074.18	Dec. 14	5,858.19
149767	12128	Nov. 23	W. H. Graef & Co	Werra	Plain and brocade velvets	154.70 Rm	202.66	Dec. 15	185.64
149	11624	Nov. 23	J. F. Decker	do	do	3,447.43 Rm	3,738.90	Dec. 15	3,717.00
149471	11815	Nov. 23	do	do	do	1,632.00 Rm	1,697.27	Dec. 15	1,664.65
149369	11417	Nov. 21	F. Viator & Achelis	do	do	3,581.50 Rm	4,725.44	Dec. 15	4,544.35
152007	14808	Nov. 28	Iselin, Neeser & Co	St. Laurent	do	3,527.75 francs	4,093.05	Dec. 15	3,863.85
147225	9584	Nov. 18	H. H. Schweitering & Co	Pennland	do	1,440.18 Rm	1,642.70	Dec. 15	1,642.70
148206	10051	Nov. 19	C. A. Aufmordt & Co	Normandie	Matalasse cloth	5,850.90 francs	8,394.55	Dec. 15	8,394.55

* The monetary units employed in this column are the same as in the column 'Invoice value.'

+ Withdrawn.

142025	3789	Nov. 9	Hoeninghaus & Curtis	Normandie	Silk and cotton satins	857. 20 francs	263. 76	1, 450. 65	Nov. 27	1, 384. 75
141002	2481	Nov. 5	Hugo Meyer & Co	Amérique	do	5, 079. 80 francs	613. 15	6, 320. 28	Nov. 27	6, 249. 90
141458	2721	Nov. 6	Iselin, Neeser & Co	do	Plain and fancy velvets	5, 244. 70 francs	388. 20	6, 017. 00	Nov. 27	5, 701. 20
142674	4448	Nov. 10	J. F. Decker	Ems	do	2, 205. 10 Rm.	.....	2, 405. 57	Nov. 27	2, 305. 34
141555	2871	Nov. 6	Oberteuffer, Abegg & Co	Amérique	Silk and cotton velvets	7, 689. 10 francs	.....	8, 107. 06	Nov. 30	7, 689. 10
141380	2115	Nov. 5	Iselin, Neeser & Co	Westernland	do	1, 949. 80 Rm.	47. 00	2, 349. 20	Nov. 30	2, 184. 75
140231	996	Nov. 4	Louis Roessel & Co	Elbe	do	2, 597. 55 Rm.	349. 55	3, 271. 25	Nov. 30	3, 205. 85
142593	3927	Nov. 9	Oberteuffer, Abegg & Co	Rhein	Dress silks	4, 499. 10 francs	.....	4, 849. 58	Nov. 30	4, 674. 05
142592	3929	Nov. 9	do	Canada	do	18, 664. 25 francs	1, 178. 53	20, 702. 00	Nov. 30	19, 950. 80
142841	4217	Nov. 9	M. Bates, jr., & Co	Ems	Silk and cotton satins and serges.	2, 761. 87 Rm.	.....	3, 069. 96	Dec. 2	2, 775. 15
141671	3263	Nov. 7	Dreyfus, Kohn & Co	Amérique	do	10, 062. 80 francs	.....	11, 072. 55	Dec. 2	10, 695. 05
129940	7439	Oct. 13	do	Normandie	Brocade velvets	6, 766. 95 francs	.....	7, 287. 80	Dec. 2	7, 052. 00
134225	13932	Oct. 23	do	Canada	do	12, 962. 00 francs	.....	13, 898. 45	Dec. 2	13, 484. 70
137913	17250	Oct. 30	do	Labrador	do	2, 231. 45 francs	.....	2, 381. 60	Dec. 2	2, 317. 25
146482	7979	Nov. 17	Menke & Fraenckel	Main	do	1, 874. 10 francs	.....	2, 090. 35	Dec. 4	1, 946. 20
.....	6642	.....	Dreyfus, Kohn & Co	.....	Silk and cotton satins and serges.	.....	.....	.....	Dec. 3	(t)
146439	7928	Nov. 17	Fleitmann & Co	Eider	do	2, 019. 10 Rm.	.....	2, 310. 20	Dec. 3	2, 215. 44

† Not finished

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
77485	12468	June 25	C. A. Auffmordt & Co	Belgenland	Silk and cotton velvets	39,822.00 R. M.	2,976.91	7.47
77483	12466	June 24	do	Waesland	do	3,439.20 R. M.	202.69	5.86
77523	12721	June 25	Brown, Wood & Kingman	do	do	1,923.90 R. M.	24.26	1.26
77880	12982	June 26	E. Oelbermann & Co	Belgenland	do	13,077.80 R. M.	729.00	5.57
78917	14295	June 29	Luckemeyer & Schefer	O. Rodrigues	Silk and cotton ribbons	1,884.95 francs	103.56	5.49
75260	9855	June 20	Walter H. Graef & Co	Eider	Hat trimmings	10,219.24 R. M.	144.96	1.40
76294	11373	June 23	Spielmann & Co	Rhynland	Silk and cotton plush	10,201.40 R. M.	850.09	8.30
77618	12774	June 26	Wm. Openhym & Sons	Waesland	Silk and cotton velvet	7,439.39 R. M.	539.59	7.25
78971	14301	June 29	F. Victor & Achelis	Hammonia	Silk and cotton satins	1,959.50 francs	111.68	5.60
77861	13124	June 26	Luckemeyer & Schefer	Waesland	Silk and cotton velvet	7,793.55 R. M.	608.84	7.81
78798	13939	June 29	Wilmerding, Hoguet & Co	Donau	do	10,157.38 francs	826.94	8.14
79054	15102	June 29	Louis Roessel & Co	Elbe	do	3,345.85 francs	304.23	9.09
79009	14110	June 29	C. A. Auffmordt & Co	O. Rodrigues	Serges and satins	4,416.40 francs	176.95	4.00
77521	12792	June 25	Konigsberger & Rudenberg	Waesland	Fancy velvets	12,303.15 R. M.	946.35	7.69
78925	14283	June 29	Fleitmann & Co	Elbe	Brocade velvets	690.95 R. M.	41.16	5.95
78986	14101	June 29	E. Oelbermann & Co	O. Rodrigues	Silk mufflers	2,354.80 francs	194.00	8.23
75338	9885	June 20	C. A. Auffmordt & Co	St. Simon	Silk and cotton ribbons	2,985.40 francs	32.02	1.07
78316	13508	June 21	H. Sallenbach & Co	Hammonia	Silk and cotton velvets	3,410.15 francs	90.34	2.64
78935	14196	June 29	Shaen & Fithian	O. Rodrigues	Fancy velvets	1,002.60 francs	14.34	1.43
74002	8710	June 17	Loeb & Schoenfeld	Normandie	Cotton lace	8,609.96 francs	2,182.00	25.34
74004	8568	June 17	do	O. Rodrigues	do	10,752.37 francs	2,279.00	21.19
79971	148	June 30	Hoeninghaus & Curtis	City of Berlin	Satins	25,939.80 francs	413.25	1.59
75429	10255	June 22	F. Victor & Achelis	Rhein	do	12,347.95 francs	823.65	6.17
79808	128	June 30	E. Oelbermann & Co	Normandie	do	8,096.80 francs	368.56	4.55
80768	953	July 2	Passavant & Co	St. Simon	Silks	3,428.54 francs	332.13	9.78
79972	149	June 22	Hoeninghaus & Curtis	Normandie	Satins	11,651.20 francs	180.84	1.55
80221	772	July 1	do	Republie	Satins, &c	13,280.20 francs	306.85	2.30
77129	12546	June 25	Dreyfuss, Kohn & Co	Wena	Tie silks	3,214.15 R. M.	281.70	8.76
79830	94	June 30	Otto Andreas	Elbe	Silks, satins, &c	12,993.85 R. M.	793.42	6.00
76940	12000	June 24	F. Victor & Achelis	Wena	Silk and cotton velvet	35,042.00 R. M.	641.19	1.82
77881	12983	June 26	E. Oelbermann & Co	Waesland	do	7,610.25 R. M.	681.27	8.94
80027	81	June 30	C. A. Auffmordt & Co	Normandie	Silks	5,172.30 francs	719.28	13.90
78925	14285	June 29	Fleitmann & Co	Elbe	Manufactured silk and cotton	3,367.50 R. M.	204.53	6.08
78964	14691	June 29	J. Meyer & Co	do	Silk and cotton velvets	3,633.02 R. M.	321.25	8.85
79935	65	June 30	Passavant & Co	Normandie	Silk velvet	5,356.90 francs	589.05	10.99
78971	14303	June 29	F. Victor & Achelis	Hammonia	Manufactured silk	5,625.65 francs	358.21	6.36
79100	14593	June 29	E. M. Benjamin	Elbe	Tie silks	1,662.04 R. M.	60.13	3.61
77941	13223	June 26	C. A. Auffmordt & Co	Waesland	Silk and cotton velvet	24,336.50 R. M.	1,376.02	5.65
78796	13941	June 29	Wilmerding, Hoguet & Co	St. Simon	do	9,158.82 francs	514.97	5.62
75782	10634	June 22	L. Ernestein & Bro	Britannic	do	4,245.79 francs	398.50	9.39
77285	12290	June 25	J. Meyer & Co	Wena	Velvets	5,014.05 R. M.	337.77	6.73

77667	13373	June 26	W. H. Riley & Co	Waesland	Turquois	1, 110. 90 R. M	91. 21	8. 21
77861	13126	June 26	Luckemeyer & Schefer	do	Velvets	13, 004. 30 R. M	157. 36	1. 25
77807	12936	June 26	J. Meyer & Co	do	Brocade velvets	339. 55 R. M	27. 54	0. 81
72945	7223	June 15	Walter H. Graef & Co	Noordland	Velvets	6, 714. 99 R. M	537. 23	8. 01
75390	12729	June 26	do	Wena	do	4, 924. 64 R. M	409. 23	8. 30
78797	13338	June 29	Wilmerding, Hognet & Co	O. Rodrigues	do	13, 463. 29 francs	1, 129. 74	8. 39
78761	13991	June 29	Iselin, Neeser & Co	Hammonia	do	19, 196. 50 francs	877. 20	4. 67
78779	14286	June 29	Fleitmann & Co	O. Rodrigues	Satins	9, 183. 90 francs	478. 54	5. 21
74768	9429	June 19	Luckemeyer & Schefer	St. Simon	Fancy velvets	1, 925. 70 francs	179. 60	9. 32
75429	10253	June 22	F. Viotor & Achelis	Rhein	Silks	6, 423. 60 francs	1, 202. 97	18. 71
78978	14293	June 29	Luckemeyer & Schefer	O. Rodrigues	Velvets	2, 845. 00 francs	189. 91	6. 67
74600	9173	June 19	Fleitmann & Co	Belgenland	Hat bands	7, 861. 58 R. M	192. 47	2. 44
78300	13510	June 27	Luckemeyer & Schefer	Hammonia	Fancy velvets	1, 227. 00 francs	120. 08	9. 77
79203	14874	June 30	Spielmann & Co	O. Rodrigues	Tie silks	2, 633. 00 francs	295. 14	11. 20
79775	15171	June 30	Fleitmann & Co	Normandie	Satins	10, 622. 75 francs	287. 78	2. 71
78971	14302	June 29	F. Viotor & Achelis	Hammonia	Silks	10, 477. 70 francs	458. 06	4. 37
78369	13587	June 27	Megroz, Portier, Grose & Co	O. Rodrigues	do	8, 193. 95 francs	614. 39	7. 50
77808	13104	June 20	Iselin, Neeser & Co	Waesland	Ribbons	7, 736. 90 francs	44. 93	0. 68
79748	15187	June 30	do	Normandie	Velvets	10, 965. 75 francs	174. 43	6. 58
79092	15116	June 29	do	Elbe	Matalasse	1, 244. 30 R. M	37. 35	3. 00
78391	14290	June 27	Dreyfuss, Kohn & Co	O. Rodrigues	Velvets	3, 818. 00 francs	53. 00	1. 38
79335	62	June 30	Passavant & Co	Normandie	Silks	1, 974. 30 francs	163. 05	8. 25
78978	14294	June 29	Luckemeyer & Schefer	O. Rodrigues	Satins	6, 978. 70 francs	153. 12	2. 19
70220	3967	June 8	Wendt, Steinhauser & Co	Fulda	Fancy plush	9, 935. 07 R. M	835. 63	8. 11
72923	6847	June 15	do	Ems	Fancy velvet	6, 138. 25 R. M	227. 16	3. 69
78868	14639	June 29	J. Meyer & Co	Etruria	Velvets	8, 864. 35 R. M	814. 16	9. 18
79647	14815	June 29	F. Viotor & Achelis	Elbe	Tie silks	2, 563. 20 R. M	204. 18	7. 95
79059	438	June 29	Louis Roessel & Co	Republic	Satins	17, 847. 60 francs	955. 23	5. 35
79029	14917	June 29	Hugo Meyer & Co	Hammonia	do	2, 167. 35 francs	264. 31	12. 18
79031	15124	June 29	W. H. Riley & Co	Elbe	Tie silks	217. 42 francs	19. 38	8. 75
78925	14284	June 29	Fleitmann & Co	do	do	334. 55 R. M	31. 60	9. 55
80221	771	July 1	Hoeninghaus & Curtis	Republic	Satins	19, 468. 45 francs	250. 01	1. 28
79099	14594	June 29	E. M. Benjamin	City of Berlin	Silks	10, 619. 00 francs	58. 29	0. 54
79030	14271	June 29	Walter H. Graef & Co	Elbe	Tie silks	805. 00 R. M	71. 57	8. 94
77694	12763	June 26	Fleitman & Co	Waesland	Hat bands	5, 957. 50 R. M	336. 86	5. 65
74584	9371	June 19	F. Viotor & Achelis	St. Simon	Satins	13, 942. 80 francs	711. 31	5. 09
77990	13583	June 27	do	O. Rodrigues	do	9, 596. 10 francs	293. 39	3. 05
79204	14875	June 30	Spielmann & Co	Aurania	do	3, 836. 75 R. M	374. 53	9. 77
75182	9846	June 20	Menke & Fraenkel	Eider	Velvets	4, 646. 58 R. M	269. 97	5. 81
79009	14111	June 29	C. A. Aufmordt & Co	O. Rodrigues	Ribbon	2, 985. 50 francs	120. 59	4. 02
75553	10510	June 22	Albert, Haager & W	Rhein	Cotton embroidery	1, 755. 00 francs	225. 00	12. 82
79456	14814	June 30	F. Viotor & Achelis	Schiedam	Silks	5, 798. 70 R. M	264. 81	4. 57
79484	15230	June 30	Wilmerding, Hognet & Co	Normandie	Velvets	7, 117. 75 francs	612. 83	8. 61
80499	489	July 1	Luckemeyer & Schefer	Republic	Fancy velvets	2, 929. 00 francs	274. 01	9. 35
81216	1191	July 1	F. Viotor & Achelis	Westernland	Fancy plush	1, 067. 75 R. M	103. 90	9. 73
73764	1924	July 6	do	P. Caland	Silks	9, 075. 45 R. M	448. 11	4. 83
80781	8539	June 16	Oberteuffer, Abegg & D	Donau	Ribbons	6, 569. 45 francs	112. 40	1. 70
80767	1008	July 2	do	Westernland	Velvets	10, 861. 50 R. M	303. 37	2. 78
74701	1197	July 2	Fleitmann & Co	do	do	21, 812. 45 R. M	857. 06	3. 93
	9477	June 19	do	St. Simon	Ribbons	7, 848. 40 francs	267. 45	3. 55

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
80328	554	July 1	Louis Weddigen & Co	O. Rodrigues	Satins, &c	16,467.75 francs	1,789.85	Per ct. 10.86
82069	2361	July 7	Otto Andreas	Fulda	do	6,320.58 R. M.	496.02	7.84
81499	2050	July 6	Schorestene Freres	Normandie	Plush	6,370.50 R. M.	308.13	4.83
80203	162	July 1	Megroz, Portier, Grose & Co	do	Ribbons	2,800.95 francs	193.42	6.89
79663	14876	June 30	Spielmann & Co	do	Silks	4,200.15 francs	382.26	9.09
80047	742	July 1	Dreyfuss, Kohn & Co	do	Velvets	61,902.70 francs	2,865.91	4.62
80047	735	July 1	do	do	Manufactured silk and cotton	4,724.46 francs	335.44	7.09
79143	14637	June 30	Iselin, Neeser & Co	Elbe	Velvet	23,228.70 R. M.	1,079.40	4.64
80609	967	July 2	Megroz, Portier, Grose & Co	Westernland	do	20,744.00 R. M.	1,296.69	6.25
80767	1196	July 2	Fleitmann & Co	do	Hat bands	6,801.15 R. M.	239.23	3.51
80384	544	July 1	E. Oelbermann & Co	Waesland	Plush	5,881.75 R. M.	416.34	7.07
80327	553	July 1	Louis Weddigen & Co	Normandie	Tricotine, &c	8,728.65 francs	521.42	5.96
80811	989	July 2	Hoeninghaus & Curtis	Eider	Tie silks	3,871.05 R. M.	98.35	2.53
80876	975	July 2	Iselin, Neeser & Co	Westernland	Ribbons	21,637.20 francs	585.60	2.70
80877	976	July 2	do	Belgenland	do	22,437.10 francs	3,343.74	6.00
77808	13102	June 26	do	Waesland	do	17,945.10 francs	650.95	3.62
78937	14297	June 27	Passavant & Co	O. Rodrigues	do	8,047.25 francs	200.84	2.49
81957	2558	July 6	Fleitmann & Co	Germanic	Satins	13,692.10 francs	485.14	3.54
81088	1777	July 3	Spielmann & Co	O. Rodrigues	Silks	5,815.75 francs	472.05	8.11
81957	2560	July 6	Fleitmann & Co	Germanic	Satins	7,746.35 francs	296.27	3.82
79684	15188	June 30	Iselin, Neeser & Co	Republic	Ribbons	2,352.50 francs	82.02	3.43
80590	1335	July 2	J. F. Decker	Waesland	Brocade velvets	769.52 R. M.	73.61	9.61
80027	80	July 1	C. A. Auffmordt & Co	Normandie	Fancy satins	5,907.43 francs	85.86	1.11
80153	491	July 1	Luckemeyer & Schefer	Republic	Velvets	1,749.00 francs	28.55	1.65
77726	13078	June 25	Dingelsteadt & Co	Waesland	Galloons	2,999.07 R. M.	183.70	6.13
74772	9229	June 19	Oberteuffer, Abegg & D	St. Simon	Ribbons	8,328.55 francs	381.83	4.58
79148	14769	June 30	H. H. Schweitering, S. & Co	Hammonia	Silks	6,453.85 francs	475.37	7.35
79030	14268	June 29	Walter H. Graef & Co	Elbe	Velvets	3,688.27 R. M.	328.84	8.92
80047	738	July 1	Dreyfuss, Kohn & Co	Normandie	do	2,053.70 francs	149.82	7.30
79775	15170	June 30	Fleitmann & Co	do	Manufactured silk and cotton	5,225.35 francs	109.85	2.10
80328	555	July 1	Louis Weddigen & Co	O. Rodrigues	Serges	2,087.65 francs	115.12	5.50
72990	8002	June 15	F. Viotor & Achelis	Donau	Silks	17,924.55 francs	1,003.82	5.65
80131	437	July 1	Schweitering, Stursberg & Co	Elbe	Worsted braids	15,426.20 R. M.	5.50	.....
80769	954	July 2	Passavant & Co	Rhein	Silks	1,543.55 francs	158.43	10.23
77990	13584	June 27	F. Viotor & Achelis	O. Rodrigues	Velvets	5,874.75 francs	460.61	7.84
77752	13076	June 26	Lewis Bros. & Co	Waesland	Satins	8,266.65 R. M.	635.69	7.69
80690	1496	July 2	Hardt, von Bernuth & Co	Westernland	Velvets	1,596.95 R. M.	169.65	10.69
	14808	.....	F. Viotor & Achelis	St. Laurent	Silks	(t)	1,048.83	.....
	847	.....	do	Normandie	do	(t)	667.23	.....
79647	14810	June 30	do	Elbe	Velvets	58,516.85 R. M.	86.03	0.14
79762	14867	June 30	Menko & Fraenckel	Normandie	do	5,226.43 francs	445.70	8.48

80823	958	July	2	Passavant & Co	Westernland	do	18,705.15 R. M.	488.00	2.60
80989	1317	July	3	Luckemeyer & Schefer	do	do	13,139.20 R. M.	293.05	2.23
80383	542	July	1	E. Oelbermann & Co	Eider	do	15,475.20 R. M.	816.75	5.28
82905	3232	July	7	F. Vietor & Achelis	Normandie	Serges and satins	12,232.45 francs	419.83	3.43
82348	2892	July	7	Dieckerhoff, Ratloer & Co	Germanic	Velvets	6,068.25 francs	520.28	8.65
80767	1195	July	2	Fleitmann & Co	Westernland	Brocade velvets	9,052.55 R. M.	279.50	3.09
80690	1495	July	2	Hardt, von Bernuth & Co	do	Serges	1,694.16 R. M.	135.50	7.95
81534	2919	July	6	do	Germanic	Satins, &c	9,149.11 francs	656.97	7.16
79327	14666	June 30	30	M. Guggenheim's Sons	Normandie	Cotton embroidery	5,515.75 francs	410.34	7.43
76535	11928	June 23	23	M. N. Hecksher & Co	Moravia	do	5,670.25 francs	512.13	9.03
76134	10842	June 22	22	Otto Andreas	Rhein	Velvets	5,902.75 francs	612.51	10.39
80609	968	July	2	Megroz, Portier, Grose & Co	Westernland	do	31,676.30 R. M.	2,812.68	8.88
81962	2328	July	6	Luckemeyer & Schefer	Baltic	Plush	£1 10s.	8.00	8.00
80609	965	July	2	Megroz, Portier, Grose & Co	Westernland	Velvets	13,297.25 R. M.	752.36	5.65
80609	966	July	2	do	do	do	32,041.95 R. M.	2,654.11	8.28
80986	1594	July	3	H. H. Schweitering, S. & Co	do	Plush and velvets	17,475.95 R. M.	902.70	5.15
79970	146	June 30	30	Hoeninghaus & Curtis	Elbe	Velvets	10,867.12 R. M.	167.53	1.54
80722	1138	July	2	A. Person, Harriman & Co	Westernland	do	2,227.00 R. M.	159.62	7.18
81974	1976	July	6	E. Oelbermann & Co	Germanic	Satins	4,311.70 francs	200.35	4.61
83334	4185	July	8	Wendt, Steinhauser & Co	St. Laurent	do	11,468.45 francs	183.46	1.68
82393	3173	July	7	H. H. Schweitering, S. & Co	Germanic	Velvets	4,850.05 francs	162.79	3.36
79007	14108	June 29	29	C. A. Auffmordt & Co	Hammonia	Ribbons	6,599.95 francs	333.26	5.04
82905	3234	July	7	F. Vietor & Achelis	Normandie	Tie silk	1,873.60 francs	55.10	2.95
80989	1320	July	3	Luckemeyer & Schefer	Westernland	Plush	18,498.22 R. M.	1,351.95	7.30
					Fulda	Matalasse	(†)	48.05	
					Westernland	Silks	(†)	117.60	
82291	3171	July	3	H. H. Schweitering, S. & Co	Westernland	Velvets	14,054.59 florins	224.22	1.59
82894	3160	July	7	A. Wimpfheimer & Bro	P. Caland	Tie silks	1,565.86 R. M.	23.56	1.53
78939	15112	June 29	29	Spielmann & Co	Fulda	do	4,299.55 R. M.	410.71	9.55
80535	1314	July	2	Dreyfuss, Kohn & Co	Elbe	do	55,156.39 R. M.	1,810.10	3.28
82303	3247	July	7	Spielmann & Co	Westernland	Velvets	4,518.42 R. M.	354.11	7.83
86600	8133	July	16	Megroz, Portier, Grose & Co	P. Caland	Matalasse	11,125.65 francs	1,586.45	14.25
81269	2487	July	6	Oberteuffer, Abegg & D	St. Laurent	Velvets	3,080.88 R. M.	212.35	6.88
83599	4546	July	9	Louis Weddigen & Co	Fulda	Tie silks	6,945.05 francs	541.16	7.78
83419	4792	July	8	C. A. Auffmordt & Co	St. Laurent	Satins, &c	6,717.78 francs	123.45	1.83
18871	2633	July	6	Oberteuffer, Abegg & D	do	do	30,814.00 francs	1,420.71	4.64
80091	377	July	1	Meyer & Co	O. Rodrigues	do	20,892.00 francs	617.52	2.95
83951	5012	July	9	Megroz, Portier, Grose & Co	Normandie	Velvets	24,498.40 R. M.	303.03	1.23
84164	5234	July	10	Oberteuffer, Abegg & D	P. Caland	Satins	5,493.15 francs	351.29	6.38
83234	4184	July	8	Wendt, Steinhauser & Co	Normandie	Plush	1,529.15 francs	69.64	4.57
82897	3987	July	7	L. Erinstein & Bro	St. Laurent	do	1,350.84 francs	251.78	18.65
85454	6560	July	13	E. Oelbermann & Co	Westphalia	Velvets	4,803.75 francs	211.80	4.41
80384	543	July	1	do	Waesland	do	15,481.69 R. M.	207.17	1.34
84444	5545	July	11	C. A. Auffmordt & Co	P. Caland	do	66,933.00 R. M.	3,884.62	5.80
82382	2935	July	7	A. Person, Harriman & Co	Fulda	do	18,766.70 R. M.	325.05	1.74
82165	3533	July	6	Dreyfuss, Kohn & Co	do	do	3,160.80 R. M.	287.30	9.08
84298	5579	July	11	J. F. Decker	do	Tie silks	5,993.01 R. M.	579.98	9.68
87005	8391	July	16	Fleitmann & Co	Pennland	Brocade velvets	12,861.65 francs	258.15	2.00
83951	5011	July	9	Megroz, Portier, Grose & Co	Amérique	Serges	28,351.25 R. M.	1,429.00	5.04
83951	5010	July	9	do	Pennland	Velvets	27,089.30 R. M.	1,402.83	5.18
					do	Fancy velvet			

* The monetary units employed in this column are the same as in the column "Invoice value."

Sixth Division Invoice.

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
82851	3320	July 7	L. Ernstein & Bro	Fulda	Velvets	3,950.72 R. M.	293.93	7.44
82894	3250	July 7	Spielmann & Co	do	do	16,172.90 R. M.	1,500.89	9.28
81507	1928	July 6	F. Vietor & Achelis	Neckar	do	13,438.00 R. M.	717.31	5.33
85269	6746	July 13	J. Meyer & Co	Ems	do	2,513.10 R. M.	217.34	8.63
82503	3563	July 7	Walter H. Graef & Co	Fulda	Tie silks	1,942.90 R. M.	159.41	8.18
84380	5548	July 11	William Openhym & Sons	Pennland	Velvets	4,152.79 R. M.	361.30	8.69
82911	3548	July 7	Menke & Fraenckel	Fulda	Fancy velvet	6,556.77 R. M.	480.13	7.30
84878	5769	July 11	F. Vietor & Achelis	General Werder	Tie silks	2,041.30 R. M.	169.97	5.74
83622	4776	July 9	Louis Roessel & Co	St. Laurent	Silks	8,271.20 francs	1,675.03	20.25
82882	3985	July 7	L. Ernstein & Bro	Republic	Plush	2,831.67 francs	322.58	11.44
83773	4809	July 9	Luckemeyer & Schefer	St. Laurent	Rhadames	8,321.10 francs	1,253.68	15.07
81976	1980	July 6	E. Oelbermann & Co	Westernland	Velvets	9,257.00 Rm	36.28	0.38
82995	3672	July 7	Hoeninghaus & Curtis	Germanic	Ribbons	2,292.80 francs	100.13	4.36
85532	6984	July 13	Luckemeyer & Schefer	Celtic	Fancy velvet	2,684.00 francs	271.34	10.00
83454	4456	July 8	Dreyfuss, Kohn & Co	St. Laurent	Silks	11,267.80 francs	484.87	4.30
83454	4453	July 8	do	do	do	8,789.04 francs	308.70	3.51
84856	5951	July 11	Walter H. Graef & Co	Ems	do	306.96 R. M.	6.27	2.00
83773	4805	July 9	Luckemeyer & Schefer	St. Laurent	Velvets	7,010.00 francs	1,402.58	20.01
80969	1513	July 2	J. Meyer & Co	Eider	Matalasse	2,325.70 R. M.	110.58	4.77
82070	2360	July 6	Otto Andrae	Westernland	Satins	2,993.84 francs	283.70	9.48
81840	2418	July 6	Spielmann & Co	Neckar	do	2,781.05 R. M.	248.50	8.91
82625	3129	July 7	H. Sallenbach & Co	Germanic	Fancy velvets	4,797.55 francs	184.55	3.86
81959	2905	July 6	Louis Roessel & Co	do	do	6,574.95 francs	315.51	4.77
80591	1336	July 2	J. F. Decker	Westernland	Brocade velvets	924.71 R. M.	89.50	9.73
83458	4446	July 9	Schorstene Bros	St. Laurent	Plush	4,369.45 R. M.	328.42	7.50
81961	3180	July 6	Luckemeyer & Schefer	Normandie	Ribbons	7,252.50 francs	179.11	2.46
82905	3233	July 7	F. Vietor & Achelis	do	Velvets	7,846.45 francs	546.11	6.94
82503	3560	July 7	W. H. Graef & Co	Fulda	do	937.90 R. M.	19.10	2.00
82781	3129	July 7	Wm. Openhym & Sons	do	do	13,905.64 R. M.	1,074.10	7.12
82905	3235	July 7	F. Vietor & Achelis	Normandie	do	3,774.20 francs	349.18	9.24
81956	2556	July 6	Fleitmann & Co	Fulda	do	8,061.75 R. M.	551.42	6.83
82059	2643	July 6	Wendt, Stienhauser & Co	Wena	do	13,690.15 R. M.	848.83	6.20
82058	2642	July 7	do	Westernland	Fancy velvets	11,388.51 R. M.	199.59	1.75
83076	4220	July 8	F. Vietor & Achelis	Normandie	Tie silks	1,997.55 francs	149.43	7.40
84279	5399	July 10	Fleitmann & Co	Normandie	Velvets	5,340.28 R. M.	135.45	2.52
81879	2492	July 6	Brown, Wood & Kingman	Pennland	Plush	1,928.09 R. M.	104.35	5.34
81315	2051	July 6	W. H. De Forest	Fulda	Silks	5,380.20 francs	178.40	3.30
81977	1981	July 6	E. Oelbermann & Co	Normandie	Tie silks	925.20 R. M.	43.44	3.64
82709	3094	July 7	Ballon & Berman	Germanic	Silk mufflers	6,970.70 francs	443.93	6.37
85454	6562	July 13	E. Oelbermann & Co	Westphalia	Tricotine	7,562.05 francs	361.90	3.46
83458	6088	July 11	Schorstene Bros	City of Chester	Hatters' plush	9,744.43 R. M.	353.99	3.63

83731	4413	July 9	Fleitmänn & Co	St. Laurent	Satins	5,044.95 francs	132.24	2.61
85444	4475	July 13	Louis Roessel & Co	Westphalia	do	7,345.85 francs	663.74	9.03
83773	4807	July 9	Luckemeyer & Schefer	St. Laurent	Satins and plush	1,691.00 francs	255.21	15.02
84199	5371	July 10	Hardt, von Bernuth & Co	Pennland	Velvets	2,937.26 R. M.	263.08	8.95
85480	6517	July 14	Fleitmänn & Co	General Werder	Satins	2,402.75 francs	146.00	6.07
78369	13585	June 27	Megroz, Portier, Grose & Co	O. Rodrigues	Silk handkerchiefs	27,361.15 francs	2,121.75	7.75
80203	163	July 1	do	Normandie	do	15,403.35 francs	1,415.12	9.18
83336	4786	July 8	A. Person, Harrmann & Co	St. Laurent	Silks	4,369.03 francs	907.90	20.78
84438	5787	July 11	Hoeninghaus & Curtis	Germanic	Silks (ottomans)	13,884.55 francs	133.45	0.95
82752	4038	July 7	J. F. Decker	Rhein	Serges	3,064.53 francs	264.53	8.61
82387	3181	July 7	Luckemeyer & Schefer	Westernland	Ribbons	5,014.65 francs	208.96	4.16
83475	4447	July 9	Iselin, Neeser & Co	St. Laurent	Silks (rhadamers)	407.70 francs	80.08	19.63
84355	5574	July 10	J. Meyer & Co	Noordland	Matalasse	3,581.50 R. M.	283.62	7.92
82915	3254	July 7	Passavant & Co	Neckar	Velvets	15,989.39 R. M.	867.57	5.42
79629	14897	June 30	A. Rappard & Co	Pennland	Cotton embroidery	41,619.00 R. M.	3,798.11	9.12
82751	3901	July 7	J. F. Decker	Rhein	Serges	9,849.25 francs	899.21	9.12
84438	5786	July 11	Hoeninghaus & Curtis	Germanic	Satins	29,775.50 francs	103.98	0.36
83236	4487	July 8	F. Viotor & Achelis	St. Laurent	Silks	9,932.75 francs	458.81	4.63
83076	4219	July 8	do	Normandie	Satins	3,838.40 francs	129.05	3.36
83515	4508	July 9	Lehmaier Bros	Germanic	Serges	2,001.70 francs	51.63	2.59
82606	3230	July 7	F. Viotor & Achelis	Wieland	Satins	19,571.95 francs	1,180.13	6.02
78552	14027	June 29	Dieckerhoff, Raffloer & Co	Hammonia	Silk handkerchiefs	3,685.75 francs	1,529.50	41.23
81103	1525	July 6	Oberteuffer, Abegg & D	Westernland	Velvets	19,808.80 R. M.	622.91	3.14
80091	378	July 1	Meyer & Co	Normandie	do	13,294.00 francs	1,218.79	9.16
81891	2634	July 6	Oberteuffer, Abegg & D	O. Rodrigues	Fancy velvets	1,926.50 francs	74.10	3.32
82284	2324	July 6	Iselin, Neeser & Co	Fulda	Tie silks, &c	3,214.00 R. M.	197.53	6.16
74807	9549	July 19	Meyer & Co	St. Simon	Velvets	11,905.40 francs	669.59	5.55
77808	13103	June 16	Iselin, Neeser & Co	Waesland	do	7,161.10 R. M.	1,176.03	16.42
71885	6102	June 12	Meyer & Co	Amérique	do	5,850.00 francs	582.41	9.94
81507	1929	June 6	F. Viotor & Achelis	Neckar	Satins	4,062.00 R. M.	311.26	7.65
82342	3322	June 7	J. F. Decker	Fulda	Silks, &c	5,565.57 R. M.	345.78	6.21
83599	4547	June 9	Louis Weddigen & Co	St. Laurent	Satins	2,373.80 francs	173.00	7.28
84860	5705	July 11	F. Viotor & Achelis	do	do	21,965.75 francs	1,026.75	5.67
79030	14269	June 29	Walter H. Graef & Co	Elbe	Hat trimmings	9,408.98 R. M.	158.94	1.68
82641	3900	July 7	J. Meyer & Co	Waesland	Satins	3,424.80 R. M.	347.01	10.16
82944	3802	July 7	Luckemeyer & Schefer	Germanic	Fancy velvets	4,735.00 francs	330.12	7.96
83454	4454	July 8	Dreyfuss, Kohn & Co	St. Laurent	Silk velvet, &c	4,102.10 francs	287.69	7.02
83831	4802	July 9	Megroz, Portier, Grose & Co	do	Fancy velvet	4,688.05 francs	417.41	8.91
84279	10102	June 20	L. N. Asiel & Co	Servia	Cotton embroidery	10,178.05 francs	466.34	4.57
75269	5402	July 10	Fleitmänn & Co	P. Caland	Satins, &c	933.60 R. M.	85.15	9.10
75022	10106	June 23	L. N. Asiel & Co	O. Rodrigues	Cotton embroidery	8,987.65 francs	452.80	5.04
74853	9647	June 20	A. Rappard & Co	Belgenland	do	31,351.17 francs	3,135.13	10.00
83728	9778	June 19	L. & H. Neuberger & Co	St. Simon	do	16,231.60 francs	1,217.43	7.49
81463	4525	July 9	M. Guggenheim's Sons	St. Laurent	do	5,302.75 francs	414.56	7.82
74003	3384	July 7	Albert, Haager & W	Germanic	do	3,109.55 francs	779.55	25.08
80989	8797	June 17	Loeb & Schoenfeld	Normandie	do	20,792.83 francs	3,442.21	16.55
84356	1319	July 3	Luckemeyer & Schefer	Westernland	Fancy velvet	8,413.80 R. M.	620.26	7.36
82135	5575	July 10	J. Meyer & Co	P. Caland	Plush	1,132.64 R. M.	102.97	9.09
81705	3224	July 6	F. Viotor & Achelis	Germanic	Satins	17,222.70 francs	844.46	4.90
	5275	July 6	Konigsberger & Rudenberg	Neckar	Plush	3,001.70 R. M.	858.00	6.34

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
84086	5390	July 10	Louis Weddigen & Co.	P. Caland.	Velvets	1,813.00 R. M.	115.05	6.34
83899	5362	July 9	Spielmann & Co.	do	do	4,424.50 R. M.	54.25	1.22
82067	6162	July 13	Louis Roessel & Co.	Fulda	Silks	2,807.90 francs	226.92	8.09
85479	6516	July 14	Fleitmenn & Co.	Waesland	Satins	9,887.35 francs	775.05	7.85
82066	3028	July 6	Louis Roessel & Co.	Fulda	do	2,131.00 francs	328.31	15.89
82910	3195	July 7	William Openhym & Sons	Germanic	do	10,702.06 francs	1,238.17	10.63
85792	7150	July 14	Megroz, Portier, Grose & Co.	Westphalia	do	8,994.00 francs	1,829.07	20.33
84281	5397	July 10	Luckemeyer & Schefer	Pennland	Ribbons	2,253.50 francs	88.20	3.90
86920	8406	July 16	Louis Weddigen & Co.	Amérique	Satins	3,534.90 francs	103.00	2.91
85264	6456	July 13	A. Person, Harrmann & Co.	Ems	Velvets	6,303.25 R. M.	110.07	1.74
85566	6488	July 13	Hoeninghaus & Curtis	do	do	22,160.59 R. M.	498.54	2.25
84856	5952	July 11	W. H. Graef & Co.	do	do	9,043.86 R. M.	267.83	2.96
85233	6428	July 13	F. Viotor & Achelis	do	do	37,636.95 R. M.	1,344.85	3.57
86263	7755	July 15	Passavant & Co.	do	do	19,764.75 R. M.	1,162.44	5.87
83998	5262	July 10	Iselin, Neeser & Co.	Pennland	Ribbons	13,315.45 francs	234.66	1.76
87136	9021	July 17	F. Viotor & Achelis	St. Laurent	Fancy velvets	2,598.45 francs	123.80	4.77
87041	8418	July 16	E. Oelbermann & Co.	Rhynland	Velvets	10,126.05 R. M.	667.63	6.59
87026	8409	July 16	do	Pennland	Plush	4,159.10 R. M.	352.74	8.48
86971	8397	July 18	Passavant & Co.	Rhynland	Velvets	15,016.10 R. M.	420.59	2.80
85455	6564	July 13	E. Oelbermann & Co.	Pennland	Fancy velvets, &c.	27,941.30 R. M.	188.40	0.67
85559	6735	July 13	Otto Andreas	Ems	Manufactured silk and cotton	2,955.11 francs	577.49	19.52
88129	10224	July 20	F. Viotor & Achelis	Leerdam	Silks and manufactured silk and cotton	10,436.10 R. M.	323.88	3.10
87039	8431	July 16	Oberteuffer, Abegg & Co.	Normandio	Satins	11,486.70 francs	87.72	0.76
86752	8198	July 16	Wilmerding, Hognet & Co.	Servia	Velvets	11,757.25 francs	890.09	7.56
85962	7419	July 14	Megroz, Portier, Grose & Co.	Celtic	Silk handkerchiefs	21,161.70 francs	2,101.02	9.92
86753	8197	July 16	Wilmerding, Hognet & Co.	Westphalia	Velvets	9,183.45 francs	704.17	6.29
85401	6433	July 12	Passavant & Co.	Ems	do	1,285.25 R. M.	110.16	8.56
86964	8617	July 16	Dreyfuss, Kohn & Co.	Amérique	do	15,039.12 francs	509.13	3.38
85629	7238	July 14	Meyer & Co.	St. Laurent	do	19,647.00 francs	1,866.70	9.50
85432	7098	July 13	Lewis Bros. & Co.	Ems	do	3,972.33 R. M.	323.95	8.15
84279	5400	July 10	Fleitmenn & Co.	Pennland	Hat-bands	8,638.55 R. M.	191.49	2.20
87081	8774	July 16	Spielmann & Co.	Amérique	Satins	4,244.58 francs	132.58	3.13
87134	9023	July 17	F. Viotor & Achelis	Servia	Velvets	1,877.85 francs	129.22	6.86
87135	8779	July 17	do	Amérique	Brocade velvets	3,984.70 francs	76.36	1.90
86964	8614	July 16	Dreyfuss, Kohn & Co.	do	Umbrella silks	9,500.53 francs	830.79	8.74
84847	5976	July 11	Luckemeyer & Schefer	Westphalia	Silks	8,707.00 francs	1,742.42	19.77
86562	8605	July 15	Dreyfuss, Kohn & Co.	Bothnia	do	6,663.10 francs	392.26	5.88
88813	11399	July 20	do	Aurania	do	3,414.85 francs	156.39	4.56
86964	8613	July 18	do	Amérique	Manufactured silk and cotton	10,444.40 francs	457.55	4.38
87374	9017	July 17	E. Oelbermann & Co.	Zaandam	Plush	14,133.30 R. M.	800.12	5.66
87268	8971	July 17	Megroz, Portier, Grose & Co.	Amérique	Satins	2,919.00 francs	285.63	9.79

71868	6105	July 12	Dreyfuss, Kohn & Co.	do	Ribbons	36, 798. 15 francs.	20, 420. 00	55. 50
87216	8890	July 17	Wilmerding, Hoguet & Co.	Main	Tie silks	3, 065. 30 R. M.	437. 26	1. 42
88844	10676	July 20	Otto, Andreas	Eider	Satins	11, 168. 78 R. M.	891. 21	7. 97
87081	8775	July 16	Spielmann & Co.	Amerique	Velvets	6, 574. 80 francs.	264. 29	4. 01
87584	9426	July 18	Megroz, Portier, Grose & Co.	Rhynland	Fancy velvets	40, 632. 10 R. M.	3, 108. 44	7. 64
84073	8459	July 11	W. H. Riley & Co.	Pennland	Tie silks	1, 973. 40 R. M.	59. 06	2. 95
84281	5394	July 10	Luckemeyer & Schefer	Pennland	Plush and velvets	20, 253. 00 R. M.	678. 48	3. 35
87391	8996	July 17	Oberteuffer, Abegg & Co.	Waesland	Plush	21, 199. 00 R. M.	276. 02	1. 30
87398	8992	July 17	do	Noordland	do	8, 111. 30 R. M.	100. 17	1. 23
87395	8998	July 17	do	Belgenland	do	13, 540. 00 R. M.	261. 17	1. 92
86967	9404	July 16	Hardt, von Bernuth & Co.	Rhynland	Silk and cotton scarfs	4, 807. 50 R. M.	734. 52	15. 27
87399	8993	July 17	Oberteuffer, Abegg & D.	Pennland	Velvet	17, 842. 44 R. M.	110. 74	0. 62
87797	9623	July 18	do	Main	Satins	2, 668. 47 R. M.	172. 57	6. 46
87394	8937	July 17	do	Rhynland	Velvet	14, 631. 45 R. M.	64. 79	0. 44
87396	8999	July 17	do	Westernland	Plush	14, 877. 90 R. M.	161. 21	1. 08
87397	8991	July 17	do	Pennland	do	13, 254. 14 R. M.	280. 50	2. 11
87041	8419	July 17	L. Oelbermann & Co.	Rhynland	do	13, 658. 90 R. M.	218. 51	1. 59
86851	8367	July 16	L. Einstein & Bro.	do	do	5, 444. 57 R. M.	381. 30	7. 18
86952	8642	July 16	Iselin, Neeser & Co.	do	Ribbons	8, 848. 30 R. M.	162. 63	1. 83
87089	9185	July 16	Spielmann & Co.	do	Velvets	3, 668. 80 R. M.	268. 09	7. 30
87799	9625	July 18	Oberteuffer, Abegg & D.	Wieland	Plush	11, 176. 00 R. M.	204. 69	1. 83
87034	8908	July 16	E. M. Benjamin	Rhynland	do	14, 933. 35 R. M.	12. 42	0. 08
87119	9331	July 17	Brown, Wood & Kingman	do	Velvets	3, 783. 14 R. M.	76. 03	2. 06
87340	9146	July 17	Lewis Brothers & Co.	Main	do	1, 366. 15 R. M.	141. 09	10. 40
87027	8412	July 16	E. Oelbermann & Co.	O. Rodrigues	Silk mufflers	4, 116. 60 francs.	664. 75	16. 14
87336	9272	July 17	A. Wimpfheimer & Bro.	Main	Velvets	3, 674. 70 R. M.	282. 67	7. 69
87536	9403	July 17	Hardt, von Bernuth & Co.	Rhynland	do	3, 783. 14 R. M.	525. 30	13. 88
87862	9770	July 18	Konigsberger & Rudenberg	Main	do	4, 512. 90 R. M.	103. 38	2. 29
87979	9986	July 20	J. F. Decker	Amerique	Plush	2, 280. 50 francs.	36. 30	1. 59
86932	8773	July 16	C. A. Aufmordt & Co.	do	Satins	13, 642. 80 francs.	747. 91	5. 48
78012	13223	June 27	Einstein, Hirsch & Co.	St. Simon	Cotton embroidery	47, 020. 83 francs.	1, 949. 89	4. 14
63179	10797	May 23	do	O. Rodrigues	do	55, 326. 57 francs.	7, 027. 37	12. 70
81052	1515	July 3	do	Normandie	do	55, 908. 70 francs.	2, 195. 81	3. 92
91108	13741	June 25	Luckemeyer & Schefer	City of Rome	Satins	6, 386. 65 francs.	403. 19	6. 31
87393	9188	July 17	do	Rhynland	Velvets	14, 882. 00 R. M.	100. 95	0. 67
89543	12072	June 22	Oberteuffer, Abegg & D.	Maine	Serges	11, 738. 90 francs.	152. 85	1. 30
87517	9660	July 17	Spielmann & Co.	do	Tie silks	6, 744. 44 R. M.	539. 27	7. 99
82897	3928	July 7	L. Einstein & Bro.	Normandie	Plush	4, 689. 25 francs.	81. 39	1. 73
91436	13951	June 27	Hoeninghaus & Curtis	City of Rome	Satins	47, 025. 40 francs.	119. 99	0. 25
91436	13952	June 27	do	do	do	27, 458. 00 francs.	207. 00	0. 75
86952	8641	July 16	Iselin, Neeser & Co.	Rhynland	Ribbons	8, 109. 20 francs.	111. 60	1. 37
90735	13208	July 24	E. M. Benjamin	Saint Simon	Silks	13, 214. 25 francs.	463. 67	3. 50
90357	12812	July 24	H. H. Schweitering, S. & Co.	do	do	1, 060. 85 francs.	88. 39	8. 33
90490	13198	July 24	L. Weddigen & Co.	do	do	3, 180. 75 francs.	168. 55	5. 29
91108	13740	July 25	Luckemeyer & Schefer	City of Rome	do	4, 638. 60 francs.	165. 45	3. 56
89549	11791	July 22	C. A. Aufmordt & Co.	St. Laurent	do	10, 833. 45 francs.	607. 41	5. 60
84443	5693	July 11	C. A. Aufmordt & Co.	Pennland	Velvet	19, 316. 03 R. M.	1, 265. 75	6. 55
85202	6510	July 13	Oberteuffer, Abegg & D.	Normandie	Silks	13, 828. 80 francs.	1, 154. 00	8. 34
84086	5393	July 10	Louis Weddigen & Co.	Pennland	Plush and velvets	11, 737. 60 R. M.	646. 88	6. 02
85234	6949	July 13	F. Victor & Achelis	Westphalia	Silks	7, 958. 75 francs.	243. 27	3. 05

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
77693	1993	July 26	Hardt, von Bernuth & Co.	Waesland	Velvets.	2,929.85 R. M.	263.45	9.00
85221	6426	July 13	F. Viotor & Achelis.	Westphalia.	Satins	11,833.55 francs	764.34	6.46
83440	4783	July 8	Spielmann & Co.	St. Laurent	Tie silks	2,527.85 francs	198.59	7.87
84337	5544	July 10	A. Person Harriman & Co.	Pennland	Fancy velvet	4,836.06 R. M.	264.96	5.27
84207	5578	July 11	J. F. Decker	St. Laurent	Satins	2,504.90 francs	164.34	6.54
81961	3179	July 6	Luckemeyer & Schefer	Normandie	Ribbons	11,009.70 francs	63.99	0.58
78011	13322	June 27	Einstein, Hirsch & Co.	St. Laurent	Cotton embroidery	37,612.96 francs	3,302.01	8.77
75268	10104	June 20	L. N. Asiel & Co.	Amérique	do	7,189.20 francs	606.64	8.44
71682	5774	June 12	M. Guggenheim's Sons	do	do	5,276.25 francs	697.10	13.21
79970	147	June 30	Hoeninghaus & Curtis	Elbe	Silks (ottomans)	708.40 R. M.	59.04	8.33
83500	4444	July 9	L. Einstein & Bro.	St. Laurent	Plush	872.32 francs	61.05	6.99
84163	5232	July 10	Oberteuffer, Abegg & D.	Pennland	Velvets	20,136.65 R. M.	40.04	0.20
84279	5401	July 10	Fleitmunn & Co.	do	Serges	9,647.50 R. M.	165.84	1.72
79748	15184	June 30	Isehn, Neeser & Co.	Normandie	Damasse	4,166.15 francs	375.14	9.00
85647	7504	July 14	Dieckerhoff, Raffloer & Co.	Pennland	Satins	2,902.20 R. M.	166.99	5.75
85435	6476	July 13	Louis Roessel & Co.	Ems	do	6,750.85 R. M.	124.75	1.85
86410	7748	July 15	Oberteuffer, Abegg & D.	General Werder	Silks	11,880.85 francs	540.05	4.54
78013	13324	June 27	Einstein, Hirsch & Co.	Amérique	Cotton embroidery	58,180.61 francs	5,590.23	9.67
84559	6712	July 11	Dreyfuss, Kohn & Co.	Ems	Tie silks	2,919.90 R. M.	269.14	8.21
81087	1776	July 3	Spielmann & Co.	Elbe	Velvets	23,974.63 R. M.	1,977.16	8.24
85559	6736	July 13	Otto Andreas	Ems	Satin Duchesse	14,562.17 R. M.	810.49	5.55
85086	6774	July 13	W. H. De Forest	Celtic	Silks	8,883.85 francs	223.60	2.52
84878	6008	July 14	F. Viotor & Achelis.	General Werder	Velvets	7,196.85 R. M.	163.44	2.26
85935	7286	July 14	E. Oelbermann & Co.	Pennland	do	6,898.45 R. M.	402.35	5.82
85222	6427	July 13	F. Viotor & Achelis.	General Werder	Satins	13,238.80 francs	210.58	1.59
82935	3252	July 7	E. Oelbermann & Co.	Hammonia	Manufactured silk and cotton	4,140.55 francs	397.53	9.61
87137	9025	July 17	F. Viotor & Achelis	Westphalia.	Fancy velvets	4,542.90 francs	278.94	6.14
87138	8780	July 17	do	Amérique	Satins	9,891.60 francs	300.41	3.19
83454	4452	July 8	Dreyfuss, Kohn & Co.	St. Laurent	Ribbons	6,381.85 francs	69.03	1.08
84947	6458	July 11	A. Person, Harriman & Co.	Ems	Velvets	26,160.00 R. M.	267.43	1.02
85327	6741	July 13	Megroz, Portier, Grose & Co.	do	do	7,312.85 R. M.	490.16	6.70
85314	6724	July 13	Konigsberger & Rudenberg	do	Fancy and brocade velvets	10,635.10 R. M.	641.87	6.03
81974	1977	July 6	E. Oelbermann & Co.	Germanio.	Satins	7,559.95 francs	746.34	9.86
78355	13653	June 27	Meyer and Co.	O. Rodrigues	do	25,204.00 francs	556.64	2.20
85699	7169	July 14	Louis Roessel & Co.	General Werder	do	6,550.10 francs	424.85	6.48
87134	9022	July 17	F. Viotor & Achelis	Servia	Silks	2,214.15 francs	201.92	9.12
85935	7285	July 14	E. Oelbermann & Co.	Westernland	Plush	7,059.40 R. M.	578.28	8.18
80810	988	July 2	Hoeninghaus & Curtis	Elbe	Satins	6,497.07 R. M.	255.58	3.91
85398	6429	July 13	Passavant & Co.	General Werder	Velvets	10,262.25 R. M.	706.49	6.87
82944	3799	July 7	Luckemeyer & Schefer	Germanio.	do	2,301.00 francs	202.61	8.82
86279	7758	July 15	Passavant & Co.	Belgenland	do	12,521.80 R. M.	627.97	5.01

86281	July 15	Menke & Fraenckel	do	do	8,022.50 R. M.	358.71	4.47
84839	July 11	Meyer & Co	do	do	6,019.03 R. M.	614.86	10.21
85583	July 13	E. Oelbermann & Co	do	do	3,816.25 R. M.	276.30	7.24
85936	July 14	Luckemeyer & Schefer	do	do	4,923.10 R. M.	429.45	8.71
83773	July 9	Passavant & Co	do	do	5,711.10 R. M.	392.13	6.86
86251	July 15	Menke & Fraenckel	do	do	8,569.80 R. M.	324.20	3.78
82064	July 6	A. Wimpfheimer & Bro	do	do	3,759.57 R. M.	571.50	15.21
85535	July 13	E. Oelbermann & Co	do	do	3,716.45 R. M.	360.13	9.68
87028	July 16	Otto Andreas	do	do	9,040.95 R. M.	314.85	3.48
84897	July 11	Fleitmann & Co	do	do	8,112.64 R. M.	588.91	7.29
84928	July 11	Louis Roessel & Co	do	do	10,295.85 R. M.	336.70	3.27
84204	July 10	Oberteuffer, Abegg & D	do	do	2,033.62 R. M.	166.04	8.16
86410	July 15	Dreyfuss, Kohn & Co	do	do	9,651.50 R. M.	372.05	3.85
84419	July 11	Lewis Bros. & Co	do	do	4,835.15 R. M.	443.68	9.18
85433	July 13	Oberteuffer, Abegg & D	do	do	3,386.00 R. M.	220.35	6.49
84165	July 10	H. Sallenbach & Co	do	do	10,882.00 R. M.	16.57	.15
83276	July 8	Luckemeyer & Schefer	do	do	10,738.25 R. M.	491.29	4.57
85532	July 13	A. P. rson, Harriman & Co	do	do	1,858.00 R. M.	102.59	5.54
84364	July 16	L. Erinstein & Bro	do	do	22,847.15 R. M.	394.25	1.72
83500	July 9	Luckemeyer & Schefer	do	do	2,649.74 R. M.	108.45	4.07
86410	July 13	Oberteuffer, Abegg & D	do	do	1,951.00 R. M.	175.70	9.03
84356	July 15	J. Meyer & Co	do	do	3,477.00 R. M.	134.58	3.81
83419	July 10	C. A. Auffmordt & Co	do	do	1,231.35 R. M.	115.44	9.34
84294	July 8	Dreyfuss, Kohn & Co	do	do	3,898.05 R. M.	57.15	1.46
85513	July 10	Hardt, von Bernuth & Co	do	do	3,393.00 R. M.	68.84	2.00
87114	July 13	H. H. Schweitering, S. & Co	do	do	5,442.00 R. M.	302.35	5.55
80535	July 17	Dreyfuss, Kohn & Co	do	do	2,587.60 R. M.	408.88	15.80
84294	July 2	do	do	do	11,634.10 R. M.	673.92	5.79
85454	July 10	E. Oelbermann & Co	do	do	6,090.30 R. M.	561.76	9.21
86850	July 13	L. Erinstein & Bro	do	do	9,480.64 R. M.	177.64	1.87
87135	July 16	F. Victor & Achelis	do	do	829.56 R. M.	75.85	9.15
86951	July 17	Iselin, Neeser & Co	do	do	4,060.59 R. M.	84.07	2.09
80931	July 16	J. Meyer & Co	do	do	4,807.70 R. M.	476.57	9.92
87137	July 17	F. Victor & Achelis	do	do	4,400.60 R. M.	411.37	9.33
87005	July 16	Fleitmann & Co	do	do	5,819.15 R. M.	54.68	9.40
87375	July 17	E. Oelbermann & Co	do	do	6,825.35 R. M.	104.64	1.53
86562	July 15	Dreyfuss, Kohn & Co	do	do	7,571.00 R. M.	143.33	1.89
83454	July 8	do	do	do	34,388.82 R. M.	1,467.59	4.27
86964	July 16	do	do	do	12,680.78 R. M.	750.12	5.92
86562	July 15	do	do	do	7,427.50 R. M.	484.26	6.52
86562	July 15	do	do	do	8,223.40 R. M.	287.72	3.50
86562	July 15	do	do	do	2,774.95 R. M.	242.96	8.75
86934	July 15	do	do	do	6,220.00 R. M.	80.73	1.30
80267	July 16	William Openhym & Son	do	do	4,400.37 R. M.	161.23	3.66
87092	July 1	Sylvester Hilton & Co	do	do	6,651.65 R. M.	1,378.20	20.72
86951	July 16	Iselin, Neeser & Co	do	do	1,493.95 R. M.	133.79	8.96
87079	July 16	Spechman & Co	do	do	19,497.85 R. M.	374.81	1.92
86541	July 15	Ballin & Bermann	do	do	24,537.25 R. M.	1,572.72	6.49
87151	July 17	Dreyfuss, Kohn & Co	do	do	11,135.10 R. M.	886.17	7.96
			do	do	29,219.02 R. M.	1,785.34	6.11

* The monetary units employed in this column are the same as in the column "Invoice value."

UNDERVALUATIONS.

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
84379	5696	July 11	William Openhym & Sons	Pennland	Silk and cotton velvets	17,559.05 R. M.	356.23	2.03
87380	8994	July 17	Oberteuffer, A. & Co.	Rhynland	do	13,289.30 R. M.	83.60	.63
87087	8955	July 16	William Openhym & Son	do	do	11,467.95 R. M.	821.79	7.17
87961	9744	July 18	Ballin & Bermann	City of Chicago	Silk mufflers	8,471.80 francs	551.13	6.51
87594	9465	July 18	H. H. Schwietering & Co.	Main	Satin	6,404.80 francs	634.80	9.91
87278	9204	July 17	L. Weddigen & Co.	Rhynland	Plush	8,633.95 R. M.	289.81	3.35
86972	8398	July 16	Passavant & Co.	St. Laurent	Silk and cotton ribbons	5,749.35 francs	160.32	2.79
85962	7418	July 14	Megroz, Portier, Grose & Co.	Celtic	Fancy velvets	18,650.50 francs	1,695.27	9.09
87592	9395	July 18	F. Viotor & Achelis	Main	Cashmere	7,811.50 francs	618.71	7.92
90161	12330	July 23	William Schroder & Co.	Amérique	Cashmere, &c.	4,258.20 francs	400.62	9.41
90159	12273	July 23	Otto Andreas	Germanic	Satins	5,578.90 francs	205.55	3.68
87268	8974	July 17	Megroz, Portier, Grose & Co.	Amérique	Silk and cotton ribbon	3,289.00 francs	193.54	5.88
86920	8407	July 16	L. Weddigen & Co.	do	Silk	9,786.80 francs	418.83	4.28
85641	8870	July 14	E. M. Benjamin	Celtic	Satin	18,698.60 francs	386.04	2.07
88919	11465	July 21	do	Adriatic	Fancy velvet	8,060.25 francs	462.42	5.74
90160	12274	July 23	Otto Andreas	O. Roderigues	Cashmere, &c.	4,626.20 francs	245.90	5.32
88513	10187	July 20	Wilmerding, Hoguet & Co.	Main	Silk and cotton velvet	12,428.30 francs	1,115.06	8.97
88332	10157	July 20	Fleitman & Co.	Eider	Matelasse	6,869.03 R. M.	123.78	1.80
87980	9987	July 18	J. T. Decker	Rhynland	Silk and cotton velvet	3,340.30 R. M.	46.45	1.39
88919	11466	July 21	E. M. Benjamin	Adriatic	Silk	6,302.90 francs	1,278.34	20.28
87109	9273	July 17	A. Winpheimer & Bro.	Rhynland	Silk and cotton velvet	17,773.51 florins	63.73	.36
90101	12285	July 23	Passavant & Co.	Amérique	Silk	1,243.30 francs	108.18	8.70
90193	12500	July 23	Viotor & Achelis	St. Simon	do	3,404.80 francs	21.90	.64
90101	12284	July 23	Passavant & Co.	Amérique	do	1,886.00 francs	123.21	6.53
88677	10592	July 20	E. Oelbermann & Co.	Main	Satin	5,868.70 francs	163.04	2.78
87326	8960	July 17	Fleitmann & Co.	Rhynland	Serges	5,366.75 R. M.	130.88	2.44
87028	8415	July 16	E. Oelbermann & Co.	Amérique	Satins	4,468.15 francs	396.54	8.88
86265	9019	July 17	F. Viotor & Achelis	Servia	Velvets	5,835.30 francs	100.49	1.71
87437	7757	July 15	Passavant & Co.	Westphalia	Plush	3,368.70 francs	324.82	9.64
88664	9015	July 17	do	Main	Satins, &c.	4,222.30 francs	513.33	12.15
87584	9428	July 20	Hoeninghaus & Curtis	Eider	do	1,330.55 R. M.	41.17	3.08
87326	8962	July 17	Megroz, Portier, Grose & Co.	Rhynland	Velvets	22,619.70 R. M.	1,415.86	6.25
89980	12351	July 23	Fleitmann & Co.	do	do	14,382.13 R. M.	310.63	2.16
87584	9427	July 18	William Openhym & Sons	General Werder	Rhadames, &c.	446.25 francs	40.54	9.08
86964	8619	July 16	Megroz, Portier, Grose & Co.	Rhynland	do	31,470.00 R. M.	2,877.43	9.14
88671	10285	July 20	Dreyfuss, Kohn & Co.	Amérique	Velvets	21,505.00 francs	866.61	4.02
87591	9871	July 17	Megroz, Portier, Grose & Co.	Adriatic	Silks, &c.	17,247.55 francs	673.78	3.90
87667	9330	July 18	F. Viotor & Achelis	Main	Satins	7,127.80 francs	428.97	6.01
89269	11437	July 21	C. A. Aufmordt & Co.	Rhynland	Velvets	50,515.50 R. M.	127.98	.24
88843	10677	July 20	Hoeninghaus & Curtis	Adriatic	Satins	25,933.90 francs	367.45	1.41
			Otto Andreas	Amérique	do	9,038.40 francs	864.56	9.56

85962	July 14	Megroz, Portier, Grose & Co.	Celtic	Ribbons	3, 652.85 francs	320.04	8.76
86871	July 16	F. Viotor & Achelis	Amérique	Satins	2, 196.15 francs	181.96	8.28
89269	July 21	Hoeninghaus & Curtis	Adriatic	do	31, 532.40 francs	138.71	.43
87919	July 18	Menke & Fraenkel	Main	do	3, 568.38 francs	270.68	7.56
89137	July 21	H. Sallenbach & Co.	St. Laurent	Rhadames	8, 349.90 francs	662.71	7.93
87326	July 17	Fleitmann & Co.	Rhynland	Satins	4, 731.80 francs	409.18	8.64
87241	July 17	William Openhym & Sons	Amérique	Velvets	6, 006.99 francs	231.06	3.84
87268	July 17	Megroz, Portier, Grose & Co.	do	Silks	11, 920.20 francs	502.29	4.21
87278	July 17	L. Weddigen & Co.	Rhynland	Velvets	1, 373.45 R. M.	123.71	9.00
89358	July 21	Luckemeyer & Schefer	Adriatic	Satins	6, 115.00 francs	622.03	11.72
89268	July 21	Hoeninghaus & Curtis	Aurania	do	18, 569.80 francs	186.18	1.00
88025	July 18	F. Viotor & Achelis	Eider	Fancy velvets	1, 051.45 R. M.	101.49	9.95
87028	July 16	E. Oelbermann & Co.	Amérique	Satins	1, 990.90 francs	135.44	6.80
87241	July 17	William Openhym & Sons	do	Fancy velvets	2, 221.75 francs	41.93	1.88
84729	July 11	Ballin & Bermann	City of Chester	Silk mufflers	2, 840.60 francs	248.73	8.75
87149	July 17	Hugo Meyer & Co.	Rhynland	Plush	389.45 R. M.	38.59	9.97
87498	July 17	Hoeninghaus & Curtis	Ems	Tie silks	779.00 R. M.	28.35	3.63
84379	July 11	Emil Sennhauser	General Werder	Cotton lace	3, 301.05 francs	605.00	18.32
86568	July 15	do	Amérique	do	4, 368.08 francs	798.24	18.27
71704	June 12	Iselin, Neeser & Co.	do	Cotton embroidery	18, 851.55 francs	2, 245.38	11.38
58885	May 13	do	do	do	18, 638.20 francs	2, 653.55	14.23
74005	June 10	Loeb & Schoenfeld	O. Rodrigues	Cotton lace	26, 679.12 francs	3, 219.46	12.06
59356	May 14	Iselin, Neeser & Co.	St. Germain	Cotton embroidery	11, 320.55 francs	1, 765.64	15.59
77771	June 26	Lewis Bros. & Co.	Aurania	Velvets	22, 244.35 francs	2, 827.49	12.71
89039	July 23	Viotor & Achelis	St. Simon	Silk and cotton velvet	987.10 francs	50.99	5.26
74815	June 19	M. Guzenheim & Sons	do	Cotton embroidery	4, 591.45 francs	322.96	7.03
68524	June 4	Ernststein, Hersch & Co.	St. Laurent	do	15, 370.10 francs	1, 299.57	8.45
83746	July 9	A. Person Harriman	do	Fancy velvet	82, 205.24 francs	10, 563.35	12.84
89559	July 22	E. Olberman & Co.	Celtic	Satin	15, 362.20 francs	550.22	3.58
88677	July 22	A. Person Harriman & Co.	Main	Silk and cotton velvet	7, 924.10 francs	218.89	2.76
89559	July 22	Fleetmann & Co.	Celtic	Plush	7, 030.70 francs	456.89	6.50
88332	July 20	Hoeninghaus, C. & Co.	Eider	Nets, silk and cotton	3, 400.40 R. M.	321.65	9.47
87062	July 16	S. & H. Newberger & Co.	Rhynland	Cotton embroidery	1, 845.05 R. M.	95.79	5.20
63434	May 23	Speelmann & Co.	O. Roderignes	Satin	10, 121.80 francs	1, 012.17	10.00
87081	July 16	A. Rappard & Co.	Amérique	Cotton embroidery	1, 313.00 francs	87.54	6.70
76664	July 23	Megroz & Co.	Britannic	Silk and cotton ribbon	36, 935.16 francs	2, 991.54	8.10
88671	July 20	Dreyfuss, Kohn & Co.	Adriatic	Ecassis	2, 970.39 francs	263.46	8.85
90567	July 24	L. Weddigen & Co.	St. Simon	Satin	2, 963.70 francs	211.44	7.11
90490	July 24	Viotor & Achelis	do	Satin and cotton	1, 725.90 francs	129.59	7.53
90193	July 23	Dreyfuss, Kohn & Co.	do	Tie silk	14, 010.50 R. M.	488.26	3.41
88108	July 20	Passavant & Co.	Eider	Silk and cotton velvet	5, 026.00 R. M.	357.06	7.10
88607	July 20	E. Oelbermann & Co.	do	Plush	39, 451.20 R. M.	1, 825.05	4.62
88676	July 20	Luckemeyer & Schefer	Rhynland	Silk and cotton velvet	8, 534.60 R. M.	275.01	3.22
84281	July 10	Person, Harriman & Co.	Pennland	Silk and cotton velvet	10, 395.09 R. M.	873.28	8.39
88007	July 18	Dreyfuss, Kohn & Co.	Eider	do	2, 095.40 R. M.	177.44	8.45
90567	July 24	Person, Harriman & Co.	St. Simon	Satin	5, 318.50 R. M.	270.86	5.09
89920	July 22	E. Oelbermann & Co.	Republic	Fancy velvet	14, 697.10 francs	330.46	2.24
87977	July 18	Wm. Oppenhym & Sons	Eider	Tie silk	2, 456.80 R. M.	37.45	1.50
87241	July 17	Viotor & Achelis	Amérique	Fancy velvet	5, 817.02 francs	484.72	8.30
89039	July 21	Lawson Bros	Aurania	Plush	5, 905.85 francs	239.96	4.06
86368	July 15	do	Weeland	Cotton embroidery	20, 969.80 R. M.	1, 242.45	5.92

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
88817	10518	July 20	W. H. Graeff & Co	Eider	Silk and cotton velvet	10, 152.02 R. M.	702.02	6.91
87150	9182	July 17	Dreyfuss, Kohn & Co	Rhyndland	do	21, 858.62 R. M.	1, 030.97	4.71
88817	10515	July 20	W. H. Graeff & Co	Eider	Gros grain	722.65 R. M.	71.73	9.95
90555	12876	July 24	Megroz, P. & Co	Noordland	Silk and cotton velvet	19, 009.10 R. M.	1, 372.00	7.21
90555	12877	July 24	do	do	do	15, 772.25 R. M.	1, 099.80	7.61
87941	9873	July 18	Victor & Achelis	Eider	do	51, 166.45 R. M.	888.27	1.73
85455	6563	July 13	E. Oelbermann & Co	Pennland	do	19, 076.10 R. M.	532.02	2.78
90435	12957	July 25	Meyer & Co	Amérique	do	23, 530.00 francs	2, 213.14	9.44
88817	10517	July 20	W. H. Graeff & Co	Eider	Fancy velvet	949.60 R. M.	62.77	6.63
87978	9985	July 18	J. F. Decker	do	Tie silk	40, 194.00 R. M.	63.49	1.52
88987	10935	July 21	H. H. Schwietering & Co	Main	Fancy velvet	11, 406.25 francs	558.20	4.88
87383	9163	July 17	Wendt, Steinhausen & Co	do	Plush	6, 222.75 francs	368.19	5.91
88046	9765	July 18	H. Sallenbach & Co	do	Silk and cotton velvet	5, 065.55 francs	405.21	9.96
90193	12506	July 23	L. Viotor & Achelis	St. Simon	Cashmere	3, 304.00 francs	197.08	5.96
90864	13441	July 24	Oberteuffer, A. & Co	St. Laurent	Silk	19, 600.45 francs	1, 459.00	7.44
86951	8636	July 16	Iselin Nesser & Co	Amérique	do	6, 920.85 francs	1, 356.60	19.60
93352	16649	July 30	Megroz, Portier, Grose & Co	Normandie	do	9, 974.90 francs	614.11	6.16
91261	14439	July 27	L. Viotor & Achelis	Salier	do	8, 578.05 francs	343.91	4.01
92293	15105	July 28	do	General Werder	do	1, 292.00 francs	371.41	2.87
92646	15176	July 28	Passavant & Co	Salier	do	4, 995.60 francs	429.72	8.60
92177	16390	July 28	Sylvester Hilton & Co	Brittanie	Satin	5, 564.20 francs	150.94	2.71
93579	16887	July 30	Wilmerding, Hoguet & Co	St. Simon	Silk	10, 977.75 francs	8, 351.86	7.61
91863	14856	July 27	Oberteuffer, Abegg & Co	Salier	do	7, 043.40 francs	442.68	6.29
93188	16213	July 29	L. Viotor & Achelis	Canada	do	4, 416.10 francs	133.15	3.02
91863	14858	July 27	Oberteuffer, Abegg & Co	Salier	Crape	2, 389.95 francs	22.73	.95
92177	16387	July 28	Sylvester Hilton & Co	Britannic	Silk	1, 644.50 francs	87.55	5.32
92177	16394	July 28	do	do	do	2, 928.65 francs	215.61	7.36
93579	16925	July 30	Wilmerding, Hoguet & Co	St. Simon	do	8, 005.23 francs	138.45	1.73
92294	15106	July 28	L. Viotor & Achelis	Main	do	2, 866.30 francs	208.50	7.28
93330	16783	July 30	Iselin Nesser & Co	Canada	do	12, 017.35 francs	496.33	4.13
88665	10684	July 20	Hoeninghaus & Curtis	Amérique	Silk and cotton ribbons	5, 904.65 francs	289.50	4.90
93194	16635	July 29	G. Stellwag & Co	Canada	Hat trimmings, &c	1, 887.85 francs	174.41	9.24
88663	10681	July 23	Hoeninghaus & Curtis	Main	Silk and cotton ribbons	4, 827.25 francs	414.51	8.59
92647	15819	July 28	Hardt, von Bernuth & Co	Donau	Satin	2, 026.16 R. M.	185.08	9.13
90370	13396	July 24	J. Meyer & Co	Noordland	do	8, 285.40 R. M.	113.49	1.37
90431	13159	July 24	Menke & Trenkel	St. Simon	Satin and serge	3, 583.95 francs	451.30	12.59
92602	15681	July 28	Fleitmann & Co	Brittanie	do	19, 976.60 francs	1, 111.28	5.26
93505	16749	July 30	do	Canada	do	8, 964.30 francs	407.65	4.55
93549	16804	July 30	Hoeninghaus & Curtis	do	do	10, 592.50 francs	108.87	1.03
88397	10541	July 20	Spielmann & Co	Eider	Tie silks	506.00 R. M.	45.21	8.93
93404	16756	July 30	Hardt, von Bernuth & Co	Canada	Satins	14, 387.20 francs	1, 149.34	7.99

90863	July 25	Oberteuffer, Abegg & Co	Noordland	Plush	19, 274. 35 R. M.	169. 26	. 88
93230	July 29	Aronstein & Wolfers	Canada	Cotton embroidery	5, 743. 75 francs	295. 11	5. 14
93317	July 30	Megroz, Portier, Grose & Co.	do	Silk and cotton ribbons	3, 062. 40 francs	176. 03	5. 75
93078	July 27	Wm. H. De Lorrest	City of Rome	Satin	1, 118. 70 francs	95. 35	8. 52
93908	Aug. 1	Lewis Bros & Co	Canada	do	6, 629. 29 francs	334. 05	5. 04
92924	July 29	J. L. Decker	Noordland	Silk and cotton velvet	6, 510. 50 R. M.	82. 22	1. 26
90373	July 24	Dreyfuss, Kohn & Co.	do	Silk and cotton ribbon	3, 268. 60 francs	149. 11	4. 56
91732	July 27	E. Oelbermann & Co.	Edam	Silk and cotton velvet	13, 069. 60 R. M.	597. 37	4. 57
92616	July 28	Hoeninghaus & Curtis	Donau	do	13, 708. 75 R. M.	486. 78	3. 55
90122	July 23	E. Oelbermann & Co.	Noordland	do	8, 694. 50 R. M.	653. 65	7. 52
92601	July 28	Fleitmann & Co.	Donau	Plush	7, 026. 40 R. M.	186. 22	2. 65
91732	July 27	E. Oelbermann & Co.	Edam	Silk and cotton velvet	9, 117. 95 R. M.	785. 61	8. 62
90366	July 24	Guggenheim & Son.	St. Simon	Cotton embroidery	4, 619. 35 francs	160. 26	3. 44
91125	July 25	Hardt & Lindgens	Amérique	Silks	4, 105. 42 francs	356. 73	8. 68
92628	July 28	E. M. Benjamin	Britannic	Fancy velvet	13, 148. 20 francs	189. 70	1. 42
88015	July 18	Hardt, von Bernuth & Co	O. Roderigues	Silk velvet	17, 702. 75 francs	1, 467. 75	8. 29
92615	July 28	Hoeninghaus & Curtis	Britannic	Satin, &c	27, 723. 95 francs	149. 36	. 53
88020	July 18	Hardt, von Bernuth & Co	Normandie	Silk velvet	12, 503. 00 francs	911. 47	7. 29
92144	July 28	Hardt & Lindgens	C. Rome	Silks	4, 349. 91 francs	244. 49	5. 62
92581	July 28	do	Salier	Satins	2, 860. 00 R. M.	155. 21	5. 42
92116	July 27	Auffmordt & Co	do	Crépe	4, 736. 00 francs	139. 08	2. 91
92134	July 27	Lehmaier Brothers	Britannic	Serge	3, 116. 00 francs	94. 95	3. 01
92790	July 28	Otto Andreas	Salier	Silk	5, 387. 61 francs	38. 98	. 72
90193	July 23	Viotor & Achelis	St. Simon	Plush	3, 094. 45 francs	215. 27	6. 95
87000	July 16	Luckemeyer & Schefer	Amérique	Satin surah	4, 885. 30 francs	502. 35	10. 28
90865	July 25	Oberteuffer, Abegg & Co	do	Silk	5, 355. 35 francs	452. 51	8. 44
92150	July 28	Dreyfuss, Kohn & Co.	Etruria	do	3, 753. 80 francs	117. 14	3. 12
92144	July 28	Hardt & Lindgens	C. Rome	Satin	3, 958. 54 francs	36. 37	. 91
90691	July 24	Fleitmann & Co.	Noordland	Tie silk	4, 997. 40 R. M.	79. 32	1. 58
90492	July 24	Wendt, Steinhauser & Co	do	Silk and cotton velvets	31, 020. 56 R. M.	355. 10	1. 14
90691	July 24	Fleitmann & Co.	do	do	21, 670. 13 R. M.	696. 20	3. 21
89942	July 23	Speilman & Co.	do	do	7, 156. 42 R. M.	478. 28	6. 68
91732	July 27	E. Oelbermann & Co	Edam	Silk and cotton velvets and plush	5, 552. 35 R. M.	328. 65	5. 91
90122	July 23	do	Noordland	Silk and cotton velvets	4, 324. 15 R. M.	282. 75	6. 53
90824	July 24	Luckemeyer & Schefer	St. Simon	do	9, 946. 00 francs	730. 25	7. 34
90567	July 24	Dreyfuss, Kohn & Co	do	do	13, 538. 00 francs	299. 06	2. 20
90181	July 23	Brown, Wood & Kingman	Noordland	do	855. 57 R. M.	62. 84	7. 34
90181	July 23	do	do	do	2, 204. 15 R. M.	65. 37	2. 90
90498	July 24	J. R. Simon & Co.	C. P. R. R	Silk handkerchiefs	†\$2, 864. 63	†\$27. 51	. 95
92292	July 28	Viotor & Achelis	Etruria	Fancy velvets	2, 262. 80 francs	70. 93	3. 13
92686	July 24	Megroz, Portier, Grose & Co	Adriatic	do	8, 141. 95 francs	384. 51	4. 72
90862	July 25	Oberteuffer, Abegg & Co	St. Simon	Serge	5, 258. 25 francs	456. 39	8. 68
86964	July 16	Dreyfuss, Kohn & Co.	Amérique	Silk and cotton goods	4, 089. 80 francs	377. 36	9. 22
91057	July 25	Auffmordt & Co	Noordland	Silk and cotton velvets	33, 556. 20 R. M.	520. 00	1. 57
92011	July 27	Menke & Frenckle	Salier	Satin	1, 520. 53 R. M.	91. 23	6. 00
91473	July 27	U. H. De Forrest	C. Rome	Serge	2, 797. 45 francs	56. 52	2. 02
92264	July 28	Schwietering S. & Co.	Britannic	Fancy velvet	1, 669. 00 francs	66. 13	3. 96
92603	July 28	Fleitmann & Co.	do	Satin	26, 908. 30 francs	2, 161. 42	8. 05
85456	July 13	E. Oelbermann & Co	Zaandam	Silk and cotton velvet and plush	5, 107. 40 R. M.	308. 26	6. 03
91615	July 27	J. F. Decker	Salier	Silk in pieces	12, 817. 40 francs	554. 33	3. 32

† Mexican.

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
93369	13388	July 24	J. F. Decker	St. Laurent	Silk in pieces	11,802.45 francs	333.70	Per ct. 1.82
87422	9450	July 17	E. M. Benjamin	Main	Satin, &c	1,631.80 francs	201.74	12.30
90691	13035	July 24	Fleitmayer & Co	Noordland	Serge	6,016.35 R. M.	170.81	2.83
91966	14713	July 27	Iselin, Neeser & Co	Britannic	Damasse	5,754.95 francs	455.72	7.91
86738	8827	July 16	Schorestene freres	Amérique	Plush	10,811.75 R. M.	240.09	2.22
78219	13428	June 27	James McCreery & Co	Hammonia	Satins	8,948.85 francs	767.32	8.57
90435	12956	July 24	Meyer & Co	Amérique	Satins and velvets	15,554.00 francs	377.92	2.42
89444	11767	July 27	L. Erinstein & Bro	Celtic	Velvets	1,800.60 francs	242.77	13.48
91000	13614	July 25	Passavant & Co	St. Simon	Silks	12,668.50 francs	559.48	4.41
90436	12958	July 24	Meyer & Co	St. Laurent	Satins and velvets	8,291.00 francs	293.80	3.54
91261	14441	July 27	F. Victor & Achelis	Salier	Silks	14,096.50 francs	117.58	0.83
88026	14620	July 18	Hardt von Bernuth & Co	Celtic	Velvets	3,818.30 francs	353.24	9.25
84795	7219	July 14	Schorestene freres	do	Hatters' plush	5,402.17 R. M.	337.77	6.25
88020	11137	July 18	Hardt von Bernuth & Co	Normandie	Velvets	7,077.30 francs	428.95	6.06
90924	13588	July 25	Megroz, Portier, Grose & Co	Adriatic	Silk handkerchiefs	21,084.75 francs	617.06	2.45
86337	7871	July 15	Menke & Fraenckel	Bothnia	Satins	4,996.65 francs	323.88	6.48
90193	12505	July 23	F. Victor & Achelis	St. Simon	do	2,963.80 francs	265.97	8.97
90493	12992	July 24	Wendt, Steinhauser & Co	do	Plush	6,566.10 francs	430.42	6.55
90193	12503	July 23	F. Victor & Achelis	do	Velvets	6,071.55 francs	352.98	5.87
87940	9860	July 18	Luckemeyer & Schefer	Main	Plush and velvet	14,607.84 R. M.	1,137.87	7.74
86264	7756	July 15	Passavant & Co	Germanic	Fancy velvet	5,922.05 francs	518.09	8.74
88010	9664	July 18	Wendt, Steinhauser & Co	Rhynland	do	67,626.77 R. M.	2,459.76	3.63
89503	12767	July 22	J. F. Decker	do	Velvets	2,541.19 R. M.	241.02	9.44
91307	14218	July 27	Konigsberger & Rudenberg	Noordland	do	10,801.14 R. M.	604.90	5.46
80823	959	July 2	Passavant & Co	Westernland	Plush	6,988.00 R. M.	746.03	10.67
86979	8770	July 16	J. Meyer & Co	Amérique	Rhadames, satins, &c	4,534.78 francs	255.70	5.63
84190	5366	July 10	Wendt, Steinhauser & Co	Pennland	Fancy velvets	36,233.82 R. M.	1,162.49	3.22
78391	14289	June 27	Dreyfuss, Kohn & Co	O. Rodrigues	Satins	9,487.58 francs	949.38	9.98
87326	8964	July 17	Fleitmayer & Co	Rhynland	Hat-bands	10,522.05 R. M.	242.28	2.32
90865	14434	July 25	Oberteuffer, Abegg & D	Amérique	Satins	2,677.80 francs	258.08	9.63
86931	8768	July 16	J. Meyer & Co	Rhynland	do	9,463.30 R. M.	378.24	3.98
90501	13216	July 24	Iselin, Neeser & Co	St. Simon	Ribbons	2,666.90 francs	225.04	8.43
90633	13173	July 24	Hugo Meyer & Co	do	Satins	3,133.20 francs	188.27	6.00
87113	9310	July 17	H. H. Schweitering S. & Co	Rhynland	Plush	21,501.95 R. M.	101.70	0.47
90691	13059	July 24	Fleitmayer & Co	Noordland	Hat-bands	9,337.95 R. M.	329.50	3.53
77913	13075	June 26	E. M. Benjamin	Waesland	Velvets	11,023.95 R. M.	938.84	8.51
73227	8003	June 16	F. Victor & Achelis	Donau	Satins	12,386.80 francs	767.40	6.19
75792	11125	June 22	L. Erinstein & Bro	Belgenland	Velvets	3,811.15 R. M.	261.38	6.85
78937	14296	June 29	Passavant & Co	O. Rodrigues	Satins	8,034.45 francs	412.17	5.13
78780	14453	June 29	Fleitmayer & Co	do	do	2,529.05 francs	211.65	8.36
77966	13615	June 27	Hugo Meyer & Co	Hammonia	do	2,261.00 francs	304.27	13.45

72943	June 15	Walter H. Graef & Co	Ems	Velvet	7, 829. 80 R. M.	563. 77	7. 20
90691	July 24	Fleitmänn & Co	Noordland	Satin	17, 362. 50 francs	2, 150. 52	12. 41
91956	Aug. 1	do	Waesland	do	1, 818. 90 francs	144. 84	8. 00
97099	Aug. 7	Megroz, Portier, G. & Co.	Rhein	S. & C. velvets	1, 597. 80 R. M.	106. 93	6. 69
92874	July 29	Sylvester, Hilton & Co.	Republie	Silk velvet	18, 692. 75 francs	1, 264. 51	6. 76
95589	Aug. 4	do	do	Rhadames	6, 432. 65 francs	427. 50	6. 65
96789	Aug. 10	Spielmann & Co	Waesland	Tie silks	2, 305. 78 R. M.	168. 71	7. 32
93230	July 31	Megroz, Portier G. & Co.	Canada	do	13, 869. 65 francs	831. 47	6. 00
97470	Aug. 10	W. H. De Forrest	Normandie	Satin	8, 748. 40 francs	112. 55	1. 29
95589	Aug. 4	Sylvester, Hilton & Co.	Republie	do	7, 735. 10 francs	696. 40	8. 98
96109	Aug. 5	Dreyfuss, Kohn & Co.	Canada	Silks and Es.	8, 940. 43 francs	460. 01	5. 14
95352	Aug. 4	do	Normandie	Silks	3, 392. 50 francs	74. 10	2. 19
96348	Aug. 5	L. Roessel & Co.	Noordland	Bro. velvet	1, 541. 24 R. M.	136. 92	8. 24
96255	Aug. 5	Passavant & Co	Salier	Satins	36, 632. 60 francs	2, 402. 10	6. 55
94784	Aug. 3	Konigsburger & R.	Werra	Plush	2, 099. 42 R. M.	66. 65	3. 00
96586	Aug. 6	E. M. Benjamin	Wisconsin	Velvets	19, 269. 05 francs	1, 113. 83	5. 78
96788	Aug. 7	Spielmann & Co	Waesland	Plush	724. 25 R. M.	724. 25	7. 35
96339	Aug. 5	Person, Harriman & Co.	Canada	Silks	11, 199. 85 francs	888. 05	7. 83
95882	Aug. 4	Slapfer & Streuli	Westphalia	do	24, 231. 80 francs	1, 356. 94	5. 64
95477	Aug. 4	Iselin, Neeser & Co.	Normandie	Satins	4, 932. 50 francs	261. 37	5. 31
98455	Aug. 11	Aufmordt & Co.	Baltic	do	11, 825. 00 francs	383. 48	3. 23
95885	Aug. 4	Lewis Bros. & Co.	Normandie	Silks and velvets	4, 421. 10 francs	295. 39	6. 67
96339	Aug. 5	Person, Harriman & Co.	Canada	Rhadames	6, 879. 85 francs	246. 68	3. 59
95481	Aug. 4	Vietor & Achelis	Normandie	Velvets and plush	14, 954. 85 francs	988. 18	6. 53
95593	Aug. 4	Sylvester, Hilton & Co.	do	Silks	2, 451. 20 francs	116. 33	4. 77
96223	Aug. 5	Megroz, Portier, G. & Co.	Republic	do	6, 032. 95 francs	539. 98	8. 95
95269	Aug. 4	Dreyfuss, Kohn & Co.	Servia	S. & C. velvet	5, 477. 40 francs	500. 13	9. 12
98460	Aug. 10	Aufmordt & Co.	Republic	Satins	2, 333. 65 francs	184. 70	8. 00
98424	Aug. 10	Sylvester, Hilton & Co.	Germania	do	3, 659. 45 francs	252. 38	7. 20
98839	Aug. 11	Wilmerding, H. & Co.	Gallia	do	2, 693. 98 francs	221. 46	8. 20
96745	Aug. 7	W. Openhym & Son	Waesland	S. & C. velvets	9, 577. 57 R. M.	335. 56	3. 40
95477	Aug. 4	Iselin, Neeser & Co.	Normandie	Tie silks	108, 780. 60 francs	272. 18	25
96746	Aug. 7	Openhym & Son	Waesland	S. & C. velvets	8, 908. 73 R. M.	346. 48	3. 88
96956	Aug. 7	Fleitmänn & Co.	do	Serges and satins	11, 278. 10 francs	418. 62	3. 71
97516	Aug. 10	Vietor & Achelis	Germania	do	24, 360. 40 francs	1, 099. 46	4. 51
98549	Aug. 11	Megroz, Portier, G. & Co.	do	Fancy velvet	17, 197. 65 francs	1, 486. 71	8. 64
96626	Aug. 6	Luckmeyer & Schefer	Waesland	S. & C. velvet	17, 242. 77 R. M.	9. 93	80
96658	Aug. 6	Dreyfuss, Kohn & Co.	do	do	17, 017. 75 francs	716. 26	4. 15
94510	Aug. 3	Vietor & Achelis	Republic	Cachemere	12, 326. 70 francs	355. 27	4. 42
95439	Aug. 4	do	Normandie	Satin and cachemere	2, 263. 25 francs	612. 00	4. 96
96831	Aug. 7	W. Schutte	Waesland	S. & C. velvet	21, 763. 77 marks	203. 07	9. 00
92190	July 28	W. H. Greff & Co.	Donau	Silk and cotton velvets	7, 048. 32 florins	1, 499. 33	6. 88
92688	July 28	A. Wimpfheimer & Bro	do	do	6, 581. 70 R. M.	167. 78	2. 38
93818	July 31	E. Oelbermann & Co.	Belgenland	do	2, 895. 15 R. M.	415. 71	6. 32
92369	July 28	Wilmerding, Hoguet & Co.	Donau	Tie silk	14, 702. 31 R. M.	134. 52	4. 65
93763	July 31	Fleitmänn & Co.	Belgenland	Silk and cotton velvet	5, 641. 20 francs	330. 24	2. 24
92292	July 23	Vietor & Achelis	Etruria	Plush and fancy velvets	21, 941. 25 francs	353. 86	6. 22
89560	July 22	Person, Harriman & Co.	Amérique	Serge	15, 675. 00 francs	1, 987. 37	9. 05
16617	July 29	Meyer & Co	Canada	Silk and cotton velvet	1, 361. 30 marks	1, 462. 34	9. 33
92692	July 28	Fleitmänn & Co	Donau	Tie silk		96. 42	7. 05

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Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per centage of advance.
90752	13209	July 24	E. Oelbermann & Co.	St. Simon	Satins	6,243.40 francs	178.11	2.85
93330	16774	July 30	Iselin, Neeser & Co.	Canada	Silk and cotton velvet	9,105.80 francs	123.39	1.35
92211	15642	July 28	Person, Harriman & Co.	Donau	do	7,658.65 R. M.	108.69	1.42
93773	17008	July 31	L. Weddigen & Co.	Belgenland	Plush	3,392.05 R. M.	225.59	6.60
93870	4	July 31	J. Meyer & Co.	do	Brocade velvet	6,697.40 R. M.	68.88	9.89
93505	16750	July 30	Fleitmann & Co.	Canada	Manufactured silk and cotton	6,494.25 francs	184.97	2.84
92688	15496	July 28	A. Wimpfheimer & Bro	Donau	Silk and cotton velvet	2,889.30 R. M.	222.26	9.69
93469	16760	July 30	Aufmordt & Co.	Canada	Serge	4,551.15 francs	18.87	.41
93841	17633	July 31	Luckemeyer & Schefer	Belgenland	Silk and cotton velvet	6,772.00 R. M.	116.69	1.72
92492	15184	July 28	Oberteuffer, Abegg & Co.	Donau	Silk and cotton scarfs	4,321.15 R. M.	10.20	.23
93477	16639	July 30	H. Sallenbach & Co.	Canada	Fancy velvets	5,944.65 francs	190.83	3.21
90355	13223	July 24	Iselin, Neeser & Co.	Noordland	Silk and cotton ribbons	7,812.10 francs	152.01	1.93
94510	1241	Aug. 3	Victor & Achelis	Republic	Satin	19,408.00 francs	720.11	3.71
88333	10160	July 20	Fleitmann & Co.	Westernland	do	5,186.75 francs	428.72	8.27
93763	12495	July 23	E. Oelbermann & Co.	Noordland	Silk and cotton ribbons	8,762.80 francs	227.00	2.59
95145	16979	July 31	Fleitmann & Co.	Belgenland	Serges and satins	4,818.30 francs	408.37	8.46
93762	1110	Aug. 3	Otto Andreas	Werra	Satins	1,750.73 francs	81.95	4.68
93762	17039	July 31	Oberteuffer, Abegg & Co.	Belgenland	Satin and cotton velvets	6,277.90 R. M.	72.05	1.14
94738	1258	Aug. 3	E. Oelbermann & Co.	W. A. Scholten	Plush and velvets	6,717.07 R. M.	203.99	3.03
93696	14165	July 31	Dreyfuss, Kohn & Co.	Belgenland	do	38,921.30 R. M.	1,311.50	3.37
93317	16482	July 30	Megroz, Portier, Grose & Co	Canada	Silk handkerchiefs	1,731.20 francs	484.86	28.00
93747	17013	July 31	Spielmann & Co.	Belgenland	Plush	41,127.88 R. M.	3,117.74	7.58
94190	223	Aug. 1	Passavant & Co.	Etruria	Satin	23,086.75 francs	1,625.50	7.04
94496	646	Aug. 3	Openbim & Son	Belgenland	Silk and cotton velvets	11,675.94 R. M.	536.07	4.59
90608	13000	July 24	Oberteuffer, Abegg & Co	Noordland	Plush	12,856.20 R. M.	185.62	1.44
93825	29	July 31	Openbim & Son	do	Silk and cotton velvet	14,900.07 R. M.	442.25	2.97
94738	1261	Aug. 3	E. Oelbermann & Co.	W. A. Schulten	do	9,906.05 R. M.	292.70	2.95
93774	17173	July 31	L. Weddigen & Co.	Belgenland	do	10,125.50 R. M.	666.49	6.58
92834	16623	July 29	G. Stellweg & Co.	St. Simon	do	38,341.16 francs	1,928.63	5.03
95398	1879	Aug. 4	J. F. Decker	Normandie	Silk and cotton satins	3,302.16 francs	263.79	7.99
91874	14699	July 27	W. Schitte & Co.	Salier	Silk braids	4,308.25 marks	60.00	1.39
78673	14470	July 29	W. H. De Forrest	City of Rome	Manufactures of silk and cotton	12,600.70 francs	277.52	2.20
91475	15017	July 27	do	Britannic	Satin	5,952.65 francs	70.29	1.18
92150	14868	July 28	Dreyfuss, Kohn & Co	Etruria	Silk and cotton velvet	15,797.17 francs	930.66	5.89
91448	14352	July 27	Wilmerding, Hoguet & Co	Salier	do	7,720.33 francs	565.70	7.33
90778	13024	July 24	Aufmordt & Co.	St. Simon	Serge, satin, &c	6,874.20 francs	440.04	6.40
92130	14564	July 27	Luckemeyer & Schefer	Salier	Silk and cotton velvet	5,660.67 R. M.	469.62	8.29
93053	16210	July 29	Victor & Achelis	Canada	Satin	997.20 francs	103.37	10.36
91863	14957	July 27	Oberteuffer, Abegg & Co	Salier	Silk and cotton velvet	3,130.15 francs	120.40	3.84
91915	14559	July 27	A. Wimpfheimer & Bro	do	do	9,851.87 florins	45.06	.45
93053	16211	July 29	Victor & Achelis	Canada	Satin	1,952.75 francs	73.11	3.74

92144	July 28	Hardt & Lindgens	City of Rome	do	5,579.07 francs	356.59	6.39
93193	July 29	E. Oelbermann & Co.	Britannio	do	5,877.85 francs	427.83	7.28
93490	July 30	Passavant & Co.	Noordland	do	8,717.00 R. M.	484.27	5.55
93535	July 30	Luckemeyer & Schefer	Canada	do	7,706.70 francs	468.59	6.08
92704	July 28	Spielmann & Co.	Donau	do	5,895.45 R. M.	449.14	7.63
93583	July 30	Wilmerding, Hognet & Co.	Salier	do	3,376.73 francs	309.86	9.14
90265	July 23	L. Weddigen & Co.	Noordland	do	3,368.65 marks	246.74	7.29
93053	July 29	Vietor & Achelis	Canada	do	4,327.50 francs	51.62	1.19
93053	July 29	do	do	Silk and cotton goods	2,169.65 francs	211.12	9.73
92387	July 28	Meyer & Co.	Britannio	Silk and cotton velvet	9,405.00 francs	851.44	9.05
92752	July 28	Luckemeyer & Schefer	Donau	Plush	1,284.69 R. M.	43.25	3.36
87523	July 17	Aronstein & Wolfers	Main	Cotton embroidery	8,369.75 francs	752.82	8.09
90692	July 24	Fleitmann & Co.	Rhynland	Satins, &c.	11,456.10 francs	966.31	8.43
93489	July 30	Passavant & Co.	Canada	Silk and cotton ribbons	12,768.85 francs	214.15	1.73
93820	July 31	do	Belgenland	Silk and cotton velvet	32,788.00 R. M.	1,067.33	3.25
93053	July 29	Vietor & Achelis	Canada	Plush	15,486.80 francs	1,526.81	9.85
13245	July 24	Dreyfuss, Kohn & Co.	Noordland	Satin	8,413.95 marks	631.67	7.50
14162	July 25	Hardt & Lindgens	Ems	Silk and cotton velvet and plush	6,571.00 marks	353.34	5.37
15786	July 28	Meyer & Co.	Britannio	Silk handkerchiefs	23,687.00 francs	568.26	2.39
13613	July 25	Passavant & Co.	St. Simon	Silk and cotton velvet	3,182.00 francs	260.68	8.20
15718	July 28	do	Salier	Plush	3,685.35 R. M.	230.39	6.25
14855	July 27	Oberteuffer, A begg & Co.	do	Satins, &c.	10,752.20 francs	1,077.57	10.02
15183	July 28	do	Donau	Tie silk	542.88 R. M.	38.11	7.02
15243	July 28	Megroz, Portier, Grose & Co.	Britannio	Fancy velvet	38,928.15 francs	2,739.82	7.04
14712	July 27	Iselin, Neeser & Co.	do	Ribbons	10,421.75 francs	142.10	1.36
13023	July 24	Aufmordt & Co.	St. Simon	Silks	2,714.30 francs	127.64	4.70
17046	July 31	E. Oelbermann & Co.	Belgenland	Silk and cotton velvet	12,990.55 marks	1,035.26	7.97
15488	July 28	Dreyfuss, Kohn & Co.	Donau	Tie silks	2,875.95 marks	266.50	9.27
5260	July 10	Iselin, Neeser & Co.	Fulda	Silk and cotton velvet	19,503.98 marks	1,620.97	8.31
12314	July 23	Person, Harriman & Co.	Republic	Serge	12,007.25 francs	953.07	7.93
16951	July 31	Brown, Wood & K.	Belgenland	Fancy velvet	2,516.50 R. M.	23.72	.95
231	July 31	Sallenbach & Co.	Normandie	Satin mervellieux	5,463.20 francs	376.77	6.90
16625	July 29	G. Stellwag & Co.	St. Laurent	Fancy velvet	5,550.52 francs	218.60	3.94
16998	July 31	Dreyfuss, Kohn & Co.	Belgenland	Satin and cotton velvet	8,734.15 R. M.	660.19	7.55
196	Aug. 1	Vietor & Achelis	Werra	Satin and cotton plush	1,103.35 francs	105.41	9.51
16895	July 30	Shaen & Fithian	Canada	Satin and cotton velvet	2,173.85 francs	208.05	9.10
16968	July 31	Megroz, Portier, G. & Co.	Hammonia	Black rhadames	5,436.75 francs	153.72	2.83
232	July 31	Sallenbach & Co.	Main	Taffetas	8,701.00 francs	521.40	5.99
16624	July 29	G. Stellwag & Co.	St. Simon	Silk	4,370.36 francs	301.43	7.88
17208	July 31	L. Erinstein & Bro.	Britannio	Silk and cotton ribbons	1,796.85 francs	117.72	6.56
16636	July 29	G. Stellwag & Co.	Canada	Silk and cotton satin	3,540.84 francs	421.71	11.91
1178	Aug. 3	Fleitmann & Co.	Werra	do	3,213.60 R. M.	148.47	4.61
287	Aug. 1	Ballin & Borman	City of Berlin	Silk and cotton mufflers	2,968.55 francs	96.79	.32
16621	July 29	G. Stellwag & Co.	Amérique	Silk and cotton velvets	8,386.56 francs	571.87	6.82
927	Aug. 3	Menke & Frenckel	Republique	Fancy velvet	5,852.73 francs	468.24	8.00
236	Aug. 1	Aufmordt & Co.	Belgenland	Velvets	33,871.30 R. M.	62.11	.11
1253	Aug. 3	Passavant & Co.	Werra	Silk and cotton velvets	4,605.80 R. M.	185.43	4.20
16467	July 29	Person, Harriman & Co.	St. Simon	Silk	11,771.20 francs	666.63	5.60
1250	Aug. 3	Passavant & Co.	Normandie	do	2,691.55 francs	213.38	7.90
1887	Aug. 4	Hugo, Meyer & Co.	do	Silk and cotton satin	7,238.40 francs	565.89	7.80

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
93763	16980	July 31	Fleitmann & Co	Belgenland	Silk and cotton ribbon	5,520.50 francs	236.60	4.20
93740	230	July 31	Sallenbach & Co	St. Laurent	Silks	24,344.15 francs	1,455.34	5.90
90778	13027	July 24	Auffmordt & Co	St. Simon	Silk and cotton ribbons	12,213.05 francs	314.15	2.50
93590	16859	July 30	Otto Andreas	Salier	Silk and cotton satin and fancy velvet	8,781.46 francs	668.50	7.50
93820	17176	July 31	Passavant & Co	Belgenland	Silk and cotton velvet	9,227.96 R. M.	432.70	4.60
94983	1176	Aug. 3	Fleitmann & Co	Werra	do	5,886.05 R. M.	555.29	9.40
94409	684	Aug. 1	Hardt & Lindgens	Belgenland	do	8,756.56 R. M.	428.65	4.70
94076	159	Aug. 1	Wilmerding, H. & Co	Werra	Silk and cotton tie goods	2,088.60 R. M.	83.49	1.12
95683	2320	Aug. 4	E. S. Jaffray & Co	Noordland	Silk and cotton ribbons	3,953.25 francs	40.66	1.00
90825	13414	July 24	Luckemeyer & Schefer	do	do	2,127.45 francs	43.32	.23
95683	2326	Aug. 4	E. S. Jaffray & Co	do	do	5,129.85 francs	18.30	.35
95683	2329	Aug. 4	do	Normandie	do	7,455.25 francs	26.85	.36
95438	2159	Aug. 4	Victor & Achelis	do	Silk and cotton satins	4,925.50 francs	281.54	5.72
95880	2496	Aug. 4	Shaen & Fithian	do	do	754.30 francs	60.88	8.00
95369	2183	Aug. 4	Dreyfuss, Kohn & Co	Servia	do	12,736.00 francs	414.59	3.25
93308	16637	July 30	Sallenbach & Co	St. Simon	Silks	102,247.15 francs	655.80	.64
93621	17160	July 31	Iselin, Neeser & Co	Belgenland	Silk and cotton ribbons	11,532.70 francs	266.56	2.30
93548	16800	July 30	Hoeninghaus & Co	Britannic	do	4,189.50 francs	150.91	3.60
93550	16807	July 30	do	Salier	do	3,924.50 francs	51.91	1.31
91999	14893	July 27	Victor & Achelis	Donau	Silk and cotton velvets	63,157.05 marks	600.44	.90
93678	16969	July 31	Megroz, P. & Co	Belgenland	Silk and cotton velvet	22,156.95 R. M.	1,501.11	6.79
93178	16462	July 29	E. M. Benjamin	Donau	Plush	9,475.80 R. M.	602.79	6.36
92703	15954	July 28	Speilmann & Co	do	Silk and cotton velvet	12,708.80 R. M.	1,002.09	7.85
92643	15177	July 28	Passavant & Co	do	do	19,123.35 R. M.	680.67	3.56
92853	15898	July 29	L. Erinstein & Bro.	do	Plush	5,967.29 R. M.	239.43	4.02
92647	15821	July 28	Hardt Von B. & Co	do	Silk and cotton scarfs	4,281.66 R. M.	150.28	3.50
88642	10656	July 20	Iselin, Neeser & Co	Eider	Silk and cotton velvet	15,275.55 R. M.	947.33	6.19
93330	16772	July 30	do	Canada	do	23,845.25 francs	2,043.80	8.57
93582	16896	July 30	Shaen & Fithian	do	do	3,865.10 francs	217.08	5.61
90122	12493	July 23	E. Oelbermann & Co	Noordland	do	3,071.80 R. M.	253.30	8.26
93583	16890	July 30	Wilmerding, Hoguet & Co	Salier	Damasse velvet	22,400.98 francs	2,311.10	10.31
90358	12965	July 24	H. H. Schwietering & Co	Noordland	Fancy velvet	16,595.70 R. M.	628.05	3.84
93548	16802	July 30	Hoennig, Laws & Curtis	Britannic	Silk and cotton velvet	2,752.50 francs	133.35	4.84
92190	15497	July 28	W. H. Graeff & Co	Donau	Tie silk	1,365.30 R. M.	121.38	8.86
93746	17100	July 31	Speilmann & Co	Belgenland	Silk and cotton velvet	9,291.13 R. M.	470.35	5.05
92897	15818	July 29	Kingsburger & R.	Donau	do	2,765.95 R. M.	235.43	8.89
92223	15479	July 28	Iselin, Neeser & Co	do	do	3,185.40 R. M.	58.59	1.66
93622	17016	July 31	do	Belgenland	do	9,663.35 R. M.	907.52	9.30
92388	15463	July 28	Meyer & Co	Donau	do	3,933.20 R. M.	316.82	8.56
93759	17036	July 31	Oberteuffer, A. & Co	do	do	4,572.40 R. M.	197.93	2.61
80951	8612	July 27	Iselin, Neeser & Co	Amérique	do	6,346.35 francs	870.56	13.72

94388	Aug. 1	W. H. Graeff & Co	Werra	Tie silk	76. 90 R. M.	7. 40
1126	Aug. 1	E. Oelbermann & Co	St. Simon	Satins	francs	256. 67
17047	July 31	Oberteuffer, A & Co	Belgenland	Silk and cotton velvet	R. M.	317. 58
17038	Aug. 1	E. Oelbermann & Co	Werra	Surah	R. M.	184. 52
94317	Aug. 1	Speilmann & Co	do	Tie silk	R. M.	502. 08
94354	Aug. 1	Luckemeyer & S.	Normandie	Satin	francs	67. 94
95901	Aug. 4	Otto Andreas	Werra	do	R. M.	782. 17
95145	Aug. 3	Passavant & Co	do	Silk and cotton velvet and cottons	R. M.	376. 83
94894	Aug. 3	Iselin, Neeser & Co	Normandie	Satin	francs	380. 86
95476	Aug. 4	Otto Andreas	Donau	do	R. M.	579. 88
92791	July 28	J. F. Decker	Republic	do	francs	115. 36
95402	Aug. 4	Fleitmann & Co	Werra	Matlasse	R. M.	15. 07
94983	Aug. 3	Sylvester, Hilton & Co	Republic	Damasse	francs	97. 31
95589	Aug. 4	Speilmann & Co	Normandie	Satin	francs	437. 43
95246	Aug. 4	Aufmordt & Co	Werra	do	R. M.	168. 41
95258	Aug. 4	Hoeninghaus & Co	Republic	do	francs	19. 27
95954	Aug. 4	Fleitmann & Co	Belgenland	Brocade velvet	R. M.	1, 272. 33
93763	Aug. 31	Wendt, Steinhansen & Co	do	Silk and cotton velvet	R. M.	682. 33
93848	Aug. 31	Lewis Bros. & Co	do	do	R. M.	214. 49
93513	Aug. 30	Viotor & Achelis	Normandie	Silks	francs	356. 98
95438	Aug. 4	Luckemeyer & Schefer	Etruria	Silk plush	£1, 034 6s. 9d.	4. 10
92744	July 28	Iselin, Neeser & Co	St. Laurent	Rhadames	francs	2, 009. 15
83475	July 9	J. F. Decker	Amérique	Silks	francs	1, 157. 99
95114	Aug. 3	Meyer & Co	Canada	Satin	francs	724. 93
93333	July 29	L. Weddigen & Co	Normandie	Satins and surahs	francs	297. 97
95689	Aug. 4	Wilmerding, H. & Co	Gallia	Silk and cotton velvet	francs	9, 726. 38
98839	Aug. 11	Graeff & Co	Normandie	Mufflers	francs	150. 83
95139	Aug. 3	J. F. Decker	Amérique	Serges	francs	1, 227. 00
95115	Aug. 3	Sylvester, Hilton & Co	Republic	Silks	francs	346. 93
95589	Aug. 4	Speilmann & Co	Normandie	Plush and E	francs	273. 41
95246	Aug. 4	Fleitmann & Co	Waesland	Serge	R. M.	197. 88
96749	Aug. 7	J. R. Simon	C. P. R. R.	Silk handkerchiefs	Mex	20. 00
95954	Aug. 7	Hoeninghaus & Co	Republic	Silk and cotton ribbons	francs	69. 17
93549	Aug. 4	do	Canada	Silks	francs	134. 12
98182	July 30	Hardt, von B. & Co	Germanic	Satins	francs	681. 74
93580	Aug. 10	Wilmerding, H. & Co	Canada	Lyon princesse	francs	2, 993. 15
93535	July 30	Luckemeyer & Schefer	do	Silk and cotton ribbons	francs	38. 76
96512	Aug. 6	Sallenbach & Co	do	Silks	francs	902. 57
96256	Aug. 5	Passavant & Co	Etruria	Satin and E	francs	649. 90
98238	Aug. 10	Otto Andreas	Hammonia	Silks	francs	531. 85
96034	Aug. 5	E. M. Benjamin	Servia	Parapluie	francs	112. 98
96032	Aug. 5	do	Normandie	Silks	francs	560. 81
95887	Aug. 4	Megroz, Portier, G. & Co	do	Silk and cotton ribbons	francs	150. 22
95690	Aug. 4	L. Weddigen & Co	Servia	Silks	francs	462. 43
93744	July 31	H. Sallenbach	Amérique	do	francs	218. 33
96339	Aug. 5	Person, Harriman & Co	Canada	do	francs	687. 97
95784	Aug. 4	Passavant & Co	Normandie	Silk and cotton ribbons	francs	85. 49
93744	July 31	H. Sallenbach	Amérique	Silks	francs	341. 50
96181	Aug. 5	J. F. Decker	Hammonia	Serges	francs	329. 17
93535	July 30	Luckemeyer & Schefer	Canada	Rhadames	francs	200. 80

* The monetary units employed in this column are the same as in the column "Invoiced value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
99573	7192	Aug. 12	Victor & Achelis	St. Laurent	Rhadames	4,029.90 francs	108.52	2.70
98995	7068	Aug. 11	Person, Harriman & Co	Canada	do	6,406.15 francs	265.85	4.15
(b)	15492		Schulte & Co	Donau	Worsted braid	R. M.	50.83	
93469	16758	July 30	Auffmordt & Co	Canada	Silk and cotton ribbons	3,433.70 francs	382.59	11.15
93820	17175	July 31	Passavant & Co	Belgenland	do	2,154.45 florins	198.95	9.28
97917	5352	Aug. 10	do	Fulda	Silk and cotton velvet	9,391.73 R. M.	808.28	8.60
99722	7583	Aug. 13	Dreyfuss, Kohn & Co	St. Laurent	Satin and E	6,382.57 francs	340.88	5.34
90222	2996	Aug. 5	Megroz, Portier & G	Normandie	Silk and cotton ribbons	10,937.05 francs	324.75	2.97
98114	5055	Aug. 9	Luckemeyer & Schefer	Hammonia	Silks	4,630.00 francs	357.95	7.73
95359	1757	Aug. 4	A. Person, H. & Co	Republic	Silk and cotton velvet	4,304.80 francs	87.39	2.03
92309	15437	July 28	Menke & Frenkel	Servia	Satin	3,236.65 francs	239.91	7.41
96349	3379	Aug. 5	L. Roessell & Co	Belgenland	Silk and cotton velvet	3,037.05 R. M.	154.85	5.08
92145	15032	July 23	Hardt & Lindgen	St. Simon	Surah	8,942.20 francs	727.36	8.13
95932	2774	Aug. 4	Menke & Frenkel	Servia	Satin	5,402.17 francs	274.04	5.07
94384	3753	Aug. 1	Wendt, Steinhauser & Co	Donau	do	2,460.00 R. M.	126.41	5.13
93303	16735	July 30	Schweitering, S., & Co	Canada	do	6,756.60 francs	224.44	3.46
94511	1242	Aug. 3	Victor & Achelis	W. A. Schalten	Matalasse	7,369.95 R. M.	318.25	4.31
96563	3524	Aug. 6	Megroz, Portier & Co	Waesland	Silk and cotton velvet	16,229.20 R. M.	1,031.96	6.35
89921	12316	July 23	A. Person, Harriman & Co	Adriatic	Silk	33,575.70 francs	1,198.80	5.95
94520	1245	Aug. 3	Victor & Achelis	Werra	Silk and cotton velvet	44,276.80 R. M.	453.52	1.02
93908	215	Aug. 1	Lewis Brothers & Co	Canada	do	5,405.80 francs	634.28	11.17
95589	2615	Aug. 4	Sylvester, Hilton & Co	Republic	Moirie	4,256.40 francs	224.21	5.24
88637	11139	July 20	Hardt, von Bernuth & Co	Adriatic	Silk and cotton velvet	10,181.55 francs	704.07	6.91
93404	16757	July 30	do	Canada	Plush	3,795.52 francs	328.79	8.66
97658	4584	Aug. 9	Oberteuffer, Abegg & Co	Amérique	Satin	8,442.60 francs	650.55	7.71
94291	2866	Aug. 1	J. F. Decker	Belgenland	Velvet jacquard	2,262.83 R. M.	87.70	3.88
95593	2617	Aug. 4	Sylvester, Hilton & Co	Normandie	Satin	8,151.25 francs	717.25	8.79
93907	213	Aug. 1	Lewis Bros. & Co	St. Germain	Silk and cotton velvet	3,968.95 francs	366.54	9.24
93906	212	Aug. 1	do	Normandie	do	2,142.85 francs	208.85	9.75
92873	16402	July 29	Sylvester, Hilton & Co	Celtic	Silk and cotton	8,664.90 francs	339.14	3.91
95589	2613	Aug. 4	do	Republic	Tricotine	3,244.25 francs	212.15	6.53
95123	1708	Aug. 3	Wendt, Steinhausen & Co	Normandie	Plush	4,443.05 francs	207.78	4.68
94292	2868	Aug. 1	J. F. Decker	Noordland	Brocade velvet	2,788.35 R. M.	264.46	9.48
92833	16622	July 29	G. Stellweg & Co	Rhynland	Silk and cotton velvet	2,169.86 R. M.	79.47	3.66
94188	221	Aug. 1	Passavant & Co	Donau	Satin	25,153.65 francs	241.21	.95
95780	2518	Aug. 4	do	Republic	Silk	4,437.55 francs	186.00	4.19
94217	225	Aug. 1	do	Salier	Satin	8,695.85 francs	719.94	8.27
95147	2000	Aug. 3	Otto Andreas	Republic	Tricotine	3,293.55 francs	163.75	4.97
95901	2484	Aug. 4	Luckemeyer & Co	Normandie	Manufacturing silk and cotton	7,677.00 francs	336.78	4.38
95369	2179	Aug. 4	Dreyfuss, Kohn & Co	Servia	Castrella	2,545.00 francs	165.16	6.45
95303	1706	Aug. 4	H. H. Schwietering, S. & Co	Belgenland	Fancy velvet	19,117.50 R. M.	926.10	4.84

95438	2161	Aug.	4	Victor & Achelis	Normandie	Tie silk	1, 657.95 francs	124.05	7.48
94388	1127	Aug.	1	W. H. Graeff & Co.	Werra	Silk and cotton velvet	5, 570.75 R. M.	470.26	8.44
94448	707	Aug.	3	H. H. Schwietering, S. & Co.	do	Fancy velvet	17, 249.60 R. M.	604.45	3.50
96697	3899	Aug.	5	J. R. Simon & Co.	C. P. R. R. Co.	Silk handkerchiefs	\$1, 075.89 Mex	18.23	1.69
95352	2171	Aug.	4	Dreyfuss, Kohn & Co.	Normandie	Silk and cotton velvet	9, 587.57 francs	575.65	6.00
95369	2176	Aug.	4	do	Servia	do	11, 872.71 francs	629.93	3.33
98742	5731	Aug.	11	A. Person, Harriman & Co.	Germanic	Satin	4, 930.25 francs	326.34	6.61
95103	1643	Aug.	3	Meyer & Co.	Normandie	Silk and cotton velvet	8, 864.00 francs	800.42	9.03
95278	1897	Aug.	4	Hardt & Lindgens	Werra	Plush	551.11 R. M.	51.69	9.43
96634	3339	Aug.	6	E. Oelbermann & Co.	Waesland	Silk and cotton velvet	21, 022.70 R. M.	64.02	.30
92621	15824	July	28	Lewis Bros. & Co.	Donau	do	3, 897.75 R. M.	589.91	15.90
95880	2495	Aug.	4	Shaen & Fithian	Normandie	Fancy velvet	1, 474.50 francs	110.63	7.53
95369	2182	Aug.	4	Dreyfuss, Kohn & Co.	Servia	Silk	5, 892.12 francs	325.50	5.54
95880	2497	Aug.	4	Shaen & Fithian	Normandie	Serge	2, 294.80 francs	183.76	8.01
95523	2505	Aug.	4	L. Erinstein & Bro.	do	Fancy velvet	2, 661.03 francs	100.28	3.75
98460	5543	Aug.	10	C. A. Auffmordt & Co.	Republic	Silk	1, 002.00 francs	66.81	6.67
96789	4131	Aug.	7	Speilman & Co.	Waesland	Silk and cotton velvet	16, 557.05 R. M.	897.99	5.42
98962	6565	Aug.	10	Obertentfer, Abegg & Co.	Main	Satin	10, 983.70 francs	965.20	8.79
	4878	Aug.		Victor & Achelis	Schiedam	Matelasse	R. M.	253.40	...
96956	3804	Aug.	7	Fleitmann & Co.	Waesland	Hat trimmings	11, 494.75 R. M.	443.09	3.86
96956	3806	Aug.	7	do	do	Silk and cotton velvet	7, 280.70 R. M.	139.45	1.90
96634	3542	Aug.	6	E. Oelbermann & Co.	do	do	17, 625.40 R. M.	1, 186.86	6.73
98837	5850	Aug.	11	Wilmerding, Hoguet & Co.	Germanic	Silk	4, 883.62 francs	351.04	7.18
98338	5575	Aug.	11	H. H. Schwietering, S. & Co.	Fulda	Worsted braid	2, 696.70 R. M.	58.25	2.11
96985	4097	Aug.	7	J. Meyer & Co.	Waesland	Silk and cotton velvet	4, 164.60 R. M.	130.18	3.12
93552	2174	Aug.	4	Dreyfuss, Kohn & Co.	Normandie	Silk velvet	14, 287.14 francs	730.00	5.10
93548	16798	July	30	Hoeninghaus, Curtis & Co.	Britannic	Silk and cotton ribbons	9, 105.70 francs	108.52	1.19
95901	2483	Aug.	4	Luckemeyer & Schefer	Normandie	Silk	9, 929.70 francs	642.46	6.46
96789	4130	Aug.	7	Speilman & Co.	Waesland	Silk and cotton velvet	5, 667.46 R. M.	397.04	7.00
98239	5098	Aug.	10	Otto Andreas	Republic	Silk	5, 656.43 francs	445.06	7.86
98424	6438	Aug.	10	Sylvester, Hilton & Co.	Germanic	Satin	4, 138.90 francs	374.45	9.03
98862	5866	Aug.	11	Fleitmann & Co.	Fulda	Silk and cotton satins	1, 672.10 R. M.	136.49	8.13
98636	5724	Aug.	11	Person, Harriman & Co.	Hammonia	Silk	9, 345.90 francs	621.54	6.65
96985	4096	Aug.	7	J. Meyer & Co.	Waesland	Plush	3, 223.40 R. M.	308.48	9.58
88549	6163	Aug.	11	Megroz, Portier, Grose & Co.	Germanic	Fancy velvets	4, 994.85 francs	416.50	8.32
98877	5827	Aug.	11	E. Oelbermann & Co.	Normandie	Silk	3, 041.30 francs	150.71	4.96
98423	6440	Aug.	10	Sylvester, Hilton & Co.	Germanic	do	5, 395.65 francs	475.08	9.61
95116	2400	Aug.	3	J. F. Decker	St. Simon	Serge	9, 034.05 francs	318.92	3.53
99026	6675	Aug.	10	E. M. Benjamin	Germanic	Satin	3, 779.50 francs	164.22	4.34
96864	3787	Aug.	7	Brown, Wood & Kingman	Waesland	Silk and cotton velvet	4, 309.42 R. M.	127.12	2.94
96628	3377	Aug.	5	Luckemeyer & Schefer	Normandie	Manufactured silk and cotton	1, 816.00 francs	75.10	4.13
96750	3873	Aug.	3	J. R. Simon & Co.	C. P. R. R. Co.	Silk handkerchiefs	\$7, 896.40 Mex	25.00	.21
99898	7842	Aug.	13	Luckemeyer & Schefer	St. Laurent	Silk	1, 885.80 francs	73.99	3.92
99853	7822	Aug.	13	Fleitmann & Co.	do	Satin	42, 050.40 francs	2, 192.28	5.21
95901	2488	Aug.	4	Luckemeyer & Schefer	Normandie	Silk and cotton ribbons	12, 736.55 francs	126.00	.99
98460	5548	Aug.	10	C. A. Auffmordt & Co.	Republic	Satins	16, 872.20 francs	1, 104.73	6.54
99313	6897	Aug.	12	Wilmerding, Hoguet & Co.	St. Laurent	Silks	33, 105.24 francs	764.99	2.61
95359	1754	Aug.	4	V. Knobbock	Republic	do	2, 278.11 francs	128.94	5.66
96034	2571	Aug.	5	E. M. Benjamin	Servia	Colored satin	5, 595.20 francs	96.63	1.73
95438	2157	Aug.	4	Victor & Achelis	Normandie	Satin	7, 176.55 francs	160.44	2.24

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Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
95614	2304	Aug. 4	E. Oelbermann & Co.	Normandie	Satin	9,530.45 francs	319.30	3.35
95614	2307	Aug. 4	do	do	Grape, &c.	16,725.90 francs	1,006.73	6.02
95955	2561	Aug. 4	Hoeninghaus, Curtis & Co.	do	Satin	49,612.80 francs	211.68	.43
95462	2116	Aug. 4	William Openhym & Sons	Servia	Grape	£308 4s. 4d.	£3 3s. 3d.	1.03
96412	3323	Aug. 6	Megroz, Portier, Grose & Co.	Amérique	Silk and cotton velvet	8,186.90 francs	698.08	8.05
94896	838	Aug. 3	Wilmerding, Hoguet & Co.	Republie	Silk and cotton velvet, &c.	27,423.65 francs	2,183.37	7.96
96411	3322	Aug. 6	Megroz, Portier, Grose & Co.	do	Fancy velvet	14,359.35 francs	1,127.61	7.85
95117	1745	Aug. 3	J. L. Decker	St. Simon	Silk	24,918.53 francs	1,650.31	6.62
93678	16970	July 31	Megroz, Portier, Grose & Co.	Belgenland	Fancy velvet	25,984.55 R. M.	2,325.10	8.95
94510	1239	Aug. 3	Viotor & Achelis	Republie	Silk and cotton umbrella goods	5,452.46 R. M.	489.21	8.97
94344	826	Aug. 1	Dreyfus, Kohn & Co.	Werra	Tie silks	5,362.35 R. M.	472.94	8.82
95359	1761	Aug. 4	Person, Harriman & Co.	Republie	Silk serge	27,118.45 francs	2,449.38	9.03
96033	2572	Aug. 5	E. M. Benjamin	do	do	21,836.85 francs	651.90	2.07
95481	2167	Aug. 4	Viotor & Achelis	Normandie	Silk	3,746.45 francs	15.04	.40
95477	2139	Aug. 4	Iselin, Neeser & Co.	do	do	1,619.85 francs	16.61	1.03
95683	2322	Aug. 4	E. S. Jaffray & Co.	do	Cotton and silk ribbon	10,154.45 francs	119.96	1.18
95683	3525	Aug. 6	Megroz, Portier, Grose & Co.	Waesland	Silk and cotton velvet	18,007.50 R. M.	1,073.77	5.96
93317	16483	July 30	do	Canada	Handkerchiefs	9,931.60 francs	781.47	7.87
74859	9719	June 19	Speilmann & Co.	St. Simon	Silk	4,873.20 francs	450.75	9.25
94367	367	Aug. 1	L. Weddigen & Co.	Werra	Silk and cotton velvet	3,137.80 R. M.	59.78	1.91
95887	2154	Aug. 4	Megroz, Portier, Grose & Co.	Normandie	Silk	18,688.90 francs	1,548.55	8.29
95335	16787	July 30	Luckemeyer & Schefer	Canada	Colored silks	5,251.05 francs	85.60	5.44
94839	1690	Aug. 3	J. Meyer & Co.	Belgenland	Silk and cotton plush	1,140.31 R. M.	83.39	7.31
96223	2997	Aug. 5	Megroz, Portier, Grose & Co.	Republie	Fancy velvet	4,707.10 francs	468.18	9.76
92696	15242	July 28	do	Britannic	Handkerchiefs, &c.	31,082.17 francs	2,055.40	6.61
95589	2608	Aug. 4	Sylvester, Hilton & Co.	Republie	Fancy velvets	2,159.15 francs	162.58	7.53
95589	2612	Aug. 4	do	do	do	1,363.70 francs	68.19	5.00
95302	1705	Aug. 4	Schweitering, S. & Co.	Servia	do	1,452.90 francs	56.44	3.89
95900	2493	Aug. 4	Luckemeyer & Schefer	Republie	Velvet	13,092.00 francs	463.32	3.54
94494	1256	Aug. 3	Passavant & Co.	Werra	Silk and cotton plush	4,236.50 R. M.	164.30	3.88
94897	1597	Aug. 3	Wilmerding, Hoguet & Co.	Normandie	Silk and cotton velvet	7,243.96 francs	406.57	6.44
95438	2160	Aug. 4	Viotor & Achelis & Co.	do	Silk and cotton plush	1,470.25 francs	148.42	10.10
95370	2628	Aug. 4	Dreyfus, Kohn & Co.	Servia	Silk and cotton satin	9,077.98 francs	553.87	5.55
95780	2519	Aug. 4	Passavant & Co.	Republie	Serge	13,529.55 francs	702.02	5.19
90824	13411	July 24	Luckemeyer & Schefer	St. Simon	Silk and cotton ribbon	11,809.05 francs	39.94	.34
93841	17034	July 31	do	Belgenland	do	5,836.85 francs	63.36	1.09
90825	13413	July 24	do	Noordland	do	2,405.00 francs	42.71	1.78
95614	2305	Aug. 4	E. Oelbermann & Co.	Normandie	Silk velvet	7,472.10 francs	220.41	2.95
96223	2998	Aug. 5	Megroz, Portier, Grose & Co.	Republie	Silk handkerchiefs and ribbons	20,763.00 francs	1,409.51	6.79
95887	2153	Aug. 4	do	Normandie	Silks	4,882.25 francs	753.07	15.11
98837	3851	Aug. 11	Wilmerding, Hoguet & Co.	Gerrando	do	6,997.36 francs	752.00	10.74

99043	Aug. 11	Otto Andreas	Fulda	Serge, satins	2, 809.65 francs	264.02	9.43
99252	Aug. 12	Vietor & Achelis	St. Laurent	Satins	13, 957.70 francs	508.71	3.64
98549	Aug. 11	Megroz, Portier, Grose & Co	Germanic	Silk handkerchiefs and ribbons	11, 601.60 francs	927.26	7.99
100450	Aug. 14	Oberteuffer, Abegg & Co	Canada	Silk in pieces	11, 025.30 francs	833.77	7.56
100454	Aug. 14	do	St. Laurent	Satins	2, 009.20 francs	68.89	3.43
97656	Aug. 10	do	Waesland	Silk and cotton velvet	7, 460.40 R. M.	29.86	.40
100455	Aug. 14	do	Normandie	Silks	11, 299.30 francs	750.41	6.64
98675	Aug. 11	L. Erinstein & Bro.	Germanic	Fancy velvet	3, 892.85 francs	48.11	1.23
86626	Aug. 6	Luckemeyer & Schefer	Salier	Plush	5, 350.37 R. M.	187.90	3.53
96709	Aug. 6	J. R. Simon	C. P. R. R.	Silk handkerchiefs	502.25 Mex. \$	10.00	2.00
98103	Aug. 9	E. Oelbermann & Co	Hammonia	Satin	3, 432.10 francs	70.17	2.03
99694	Aug. 12	W. H. Greff & Co	St. Laurent	Silk mufflers	4, 082.45 francs	104.35	2.57
97698	Aug. 10	Dreyfuss, Kohn & Co	Fulda	Satin	1, 453.15 R. M.	119.25	8.25
99037	Aug. 11	E. M. Benjamin	Gallia	Silk	6, 997.75 francs	172.40	2.44
95614	Aug. 4	E. Oelbermann & Co	Normandie	Silk and cotton ribbons	5, 759.40 francs	265.20	4.60
99815	Aug. 13	Megroz, Portier, Grose & Co	Westernland	Silk and cotton velvet	20, 497.25 R. M.	1, 594.10	7.77
97097	Aug. 7	Meyer & Co	Rhein	Plush	3, 181.90 R. M.	284.87	8.95
95481	Aug. 4	Vietor & Achelis	Normandie	Plush and velvets	6, 761.90 francs	617.96	9.13
99525	Aug. 12	Passavant & Co	Westernland	Silk and cotton velvet	3, 709.50 marks	290.11	7.81
97047	Aug. 12	Oberteuffer, Abegg & Co	do	Plush	5, 876.60 marks	77.06	1.31
97908	Aug. 9	A. Wimpfheimer & Bro	Waesland	Silk and cotton velvet	1, 499.80 marks	281.82	18.80
98769	Aug. 11	Luckemeyer & Schefer	Germanic	Manufactures of silk and cotton	1, 643.00 francs	33.55	.23
96316	Aug. 5	Hurd, von Bernuth & Co	Werra	Satins	3, 748.10 francs	291.29	7.76
96257	Aug. 5	Passavant & Co	Normandie	Silks	12, 218.95 francs	350.84	2.80
99902	Aug. 13	Megroz, Portier, Grose & Co	St. Laurent	do	12, 645.40 francs	444.42	3.51
99814	Aug. 13	do	Westernland	Silk and cotton velvets	5, 254.75 R. M.	367.84	7.00
94259	Aug. 1	Otto Andreas	Canada	Silks	22, 885.21 francs	301.88	1.31
100000	Aug. 13	Passavant & Co	St. Laurent	do	9, 493.70 francs	509.79	5.37
98769	Aug. 11	Luckemeyer & Schefer	Germanic	Plush	17, 062.00 francs	415.50	2.43
100271	Aug. 14	Megroz, Portier, Grose & Co	Amérique	Silks	25, 371.75 francs	1, 402.36	5.52
100547	Aug. 15	Schweitering, S. & Co	Westernland	do	31, 648.25 R. M.	205.24	.64
99253	Aug. 12	Vietor & Achelis	do	Plush	964.80 R. M.	91.92	9.53
99772	Aug. 13	Iselin, Neeser & Co	do	Silk in pieces	3, 551.45 R. M.	54.51	1.54
99669	Aug. 12	Meyer & Co	St. Laurent	Satins	22, 844.50 francs	626.96	2.74
97731	Aug. 10	Lewis Bros. & Co	Fulda	Silk and cotton velvets	1, 756.65 R. M.	156.15	8.88
99900	Aug. 13	Luckemeyer & Schefer	Westernland	Silk	13, 159.80 R. M.	328.17	2.49
97474	Aug. 10	Vietor & Achelis	Germanic	Scarfs and fancy velvets	3, 018.65 francs	201.19	6.65
98983	Aug. 11	Dreyfuss, Kohn & Co	Gallia	Silk and cotton velvet	11, 838.32 francs	986.74	8.33
95156	Aug. 3	W. H. Riley & Co	Republic	Satin	3, 063.45 francs	253.45	8.26
93469	July 30	Aufmordt & Co	Canada	Silk and cotton ribbon	4, 925.00 francs	289.11	5.89
93535	July 30	Luckemeyer & Schefer	do	do	8, 518.10 francs	67.21	.78
95362	Aug. 4	Dieckerhoff, Raffloer & Co	Belgenland	Satin	6, 610.85 R. M.	480.90	7.24
99252	Aug. 12	Vietor & Achelis	St. Laurent	do	2, 680.25 francs	217.46	8.11
97085	Aug. 7	Spielmann & Co	Rhein	Silk and cotton velvet	1, 535.15 R. M.	138.29	9.00
99062	Aug. 11	Hoeninghaus, Curtis & Co	Germanic	Satin	33, 999.55 francs	303.27	.89
96900	Aug. 7	H. Sallenbach & Co	St. Laurent	Silk	102, 640.05 francs	846.07	82
95901	Aug. 4	Luckemeyer & Schefer	Normandie	Silk and cotton ribbons	9, 054.15 francs	846.07	9.34
93330	July 30	Iselin, Neeser & Co	Canada	Silk	10, 876.90 francs	62.93	.57
98420	Aug. 11	Dieckerhoff, Raffloer & Co	Hammonia	Silk handkerchiefs	3, 286.60 francs	730.56	22.23
98114	Aug. 9	Luckemeyer & Schefer	do	Manufacturers silk and cotton	1, 753.00 francs	51.90	2.96

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
98565	6143	Aug. 11	Walter H. Greff & Co.	Fulda	Satin	817.34 R. M.	82.32	Per ct. 10.07
99058	7308	Aug. 12	E. Oelbermann & Co.	St. Laurent	do	5,947.90 francs	311.04	5.22
99135	6634	Aug. 12	Auffmordt & Co.	Gallia	Silk and cotton scarfs	976.30 francs	93.53	9.05
98872	5838	Aug. 11	Lewis, Bros. & Co.	do	Plush	18,438.85 francs	563.80	3.06
89144	5599	Aug. 9	Fleitmann & Co.	Hammonia	Manufactures silk and cotton	4,463.70 francs	152.49	3.39
99682	7385	Aug. 12	Otto Andreas	Westernland	Silk	3,815.80 francs	312.90	8.19
96984	4212	Aug. 7	J. L. Decker	Rhein	Plush	7,303.80 R. M.	15.30	20
97529	4503	Aug. 10	Wilmerding, Hoguet & Co.	Fulda	Silk	1,242.10 R. M.	71.69	5.77
99753	7558	Aug. 13	Hoeninghaus & Curtis	Germanic	do	4,461.40 francs	119.86	2.68
99939	7767	Aug. 13	H. Sallenbach & Co.	St. Laurent	do	11,712.00 francs	983.71	8.33
99587	7987	Aug. 12	Sylvester, Hilton & Co.	do	do	2,102.75 francs	88.35	4.20
99722	7580	Aug. 13	Dreyfuss, Kohn & Co.	do	Satin	6,872.90 francs	177.02	2.57
99558	7986	Aug. 12	Sylvester Hilton & Co.	do	Silk	2,097.40 francs	184.52	8.79
99137	6636	Aug. 12	Auffmordt & Co.	Salier	Silk and cotton scarfs	25.00 francs	2.45	9.80
98099	5675	Aug. 11	Iselin, Neeser & Co.	Fulda	Plush	1,389.60 R. M.	136.19	9.79
99474	7513	Aug. 12	Menke & Frenckel	Gallia	Satins	3,210.51 francs	104.37	3.25
99898	7844	Aug. 13	Luckemeyer & Schefer	St. Laurent	do	6,986.00 francs	62.87	8.98
98126	5522	Aug. 10	Hardt, von Bernuth & Co.	Fulda	Silk scarfs, &c.	3,660.17 R. M.	102.88	2.81
96874	4268	Aug. 7	do	Waesland	do	3,553.26 R. M.	89.89	2.52
100111	8114	Aug. 13	L. Roessel & Co.	do	Fancy velvet	2,851.70 R. M.	105.69	6.84
93621	17161	July 31	Iselin, Neeser & Co.	Belgenland	Silk and cotton velvet	14,493.43 R. M.	1,479.50	10.20
99387	5778	Aug. 11	do	Germanie	Silk and cotton ribbon	2,293.10 francs	24.75	82
88507	10283	July 20	do	Pennland	Silk and cotton velvet	34,296.85 R. M.	3,287.30	9.35
96924	4108	Aug. 7	do	Waesland	do	6,617.20 R. M.	607.25	9.17
88505	10281	July 20	do	Westernland	do	27,812.70 R. M.	2,828.82	10.17
90355	7859	Aug. 13	Megroz, Portier, Grose & Co.	St. Laurent	do	11,329.00 francs	1,030.96	9.01
99668	13222	July 24	Iselin, Neeser & Co.	Noordland	do	13,117.50 R. M.	1,128.15	8.60
96992	7537	Aug. 12	L. Weddigen & Co.	Waesland	Silk and cotton velvets	2,435.75 R. M.	97.59	4.06
97840	4004	Aug. 7	L. Ernstein & Bro.	Rhein	do	3,769.03 R. M.	27.77	74
98448	5049	Aug. 10	Brown, Wood & Kingman	Fulda	Plush	2,609.50 R. M.	99.08	3.79
98448	5722	Aug. 10	Person, Harriman & Co.	Waesland	Silk and cotton velvets	686.14 R. M.	24.33	3.55
101165	9243	Aug. 15	E. Oelbermann & Co.	Ems	Satins	3,171.60 R. M.	126.61	4.00
97659	5087	Aug. 9	Oberteuffer, Abegg & Co.	Werra	Plush	14,212.05 R. M.	709.91	4.90
100454	8168	Aug. 14	do	St. Laurent	Satins	3,874.00 francs	232.23	5.98
100000	7789	Aug. 13	Passavant & Co.	do	Silks	1,885.00 francs	26.07	1.37
100027	7741	Aug. 13	Lewis Bros. & Co.	do	Satin	3,447.20 francs	186.44	5.50
98535	6038	Aug. 11	H. Sallenbach & Co.	Germanic	Silk and cotton velvets	7,809.30 francs	76.24	.97
99797	7757	Aug. 11	Person, Harriman & Co.	St. Laurent	Satins	4,821.05 francs	436.52	9.06
100000	7793	Aug. 13	Passavant & Co.	do	Silks	2,049.10 francs	58.57	2.87
100000	7791	Aug. 13	do	do	do	1,594.10 francs	45.54	2.88
99902	7862	Aug. 13	Megroz, Portier, Grose & Co.	do	Silk and cotton ribbons	2,389.35 francs	21.60	.92

99524	Aug. 12	Passavant & Co.	Bothnia	Satin	3,587.20 francs	303.40	8.44
100856	Aug. 15	R. H. Macy & Co.	C. Chester	Crepe	£168 10s. 5d.	£1 14s	1.00
97917	Aug. 10	Passavant & Co.	Fulda	Silk and cotton velvets	2,057.40 marks	60.53	2.96
99002	Aug. 13	Megroz, Portier, Grose & Co	St. Laurent	Silks	5,066.44 francs	440.77	8.70
100719	Aug. 15	Vietor & Achelis	Neckar	Silk and cotton satins	19,283.75 francs	872.77	4.52
100750	Aug. 15	Wilmerding, Hoguet & Co.	do	do	5,104.22 florins	80.21	1.56
100644	Aug. 15	Hugo Meyer	do	do	3,993.65 francs	298.77	7.48
98964	Sept. —	E. M. Benjamin	Germanic	Fancy silks	11,178.25 francs	137.40	6.55
98235	Aug. 11	Oberteuffer, Abegg & Co.	O'Roderique	Silk and cotton satin	32,852.07 R. M.	733.48	1.62
96777	Aug. 11	Hoeninghaus & Curtis	Fulda	Silk and cotton velvets	1,579.30 francs	70.57	4.49
100090	Aug. 1	Aufmordt & Co.	Normandie	do	5,208.65 francs	56.86	1.09
101172	Aug. 13	Hoeninghaus & Curtis	St. Laurent	Plush	2,226.59 R. M.	211.18	9.47
99339	Aug. 15	J. F. Decker	Belgenland	Brocade velvet	18,679.00 francs	363.49	1.94
99852	Aug. 13	W. Sallenbach & Co.	St. Laurent	Velvets	19,295.20 R. M.	1,751.63	9.07
100128	Aug. 13	Fleitman & Co.	Westernland	Brocade velvets	9,148.31 francs	684.44	7.47
101099	Aug. 14	Otto Andreas	Republic	Silk and cotton velvets	6,855.76 R. M.	502.78	7.33
100451	Aug. 16	do	Ems	Satins	5,111.20 francs	423.83	8.29
99751	Aug. 14	Oberteuffer, Abegg & Co.	Republic	Silks	13,015.47 R. M.	406.45	3.12
99687	Aug. 13	William Openhym & Son	Westernland	Silk and cotton velvet	7,314.55 francs	336.23	4.59
98871	Aug. 12	Speilmann & Co.	St. Laurent	Silks	5,302.70 francs	419.10	7.90
102224	Aug. 11	Lewis Bros. & Co.	Westernland	Silk and cotton ribbons	8,727.15 francs	252.58	2.89
102879	Aug. 18	E. M. Benjamin	Aurania	Silks	12,961.60 francs	1,078.34	8.31
103468	Aug. 20	Passavant & Co.	Gallia	Satins	19,961.07 francs	621.96	3.11
101421	Aug. 21	James McCreery & Co.	Neckar	Silks	14,703.54 francs	1,129.47	7.61
102939	Aug. 17	Wilmerding, Hoguet & Co.	do	Silk and cotton velvet	9,847.90 francs	884.84	8.98
100142	Aug. 20	Person, Harriman & Co.	Amérique	Silks	8,340.68 francs	184.70	2.21
100076	Aug. 14	William Openhym & Sons	Canada	Tricotine	2,209.78 francs	860.50	38.95
99877	Aug. 13	E. S. Jaffray & Co.	Rhein	Silk	7,158.75 francs	20.64	28
98876	Aug. 13	E. Oelbermann & Co.	St. Laurent	Silk and cotton ribbon	3,591.55 francs	165.76	4.61
98840	Aug. 11	Wilmerding, Hoguet & Son	Hammonia	Silk	1,621.07 francs	128.96	7.95
100449	Aug. 10	Oberteuffer, Abegg, & Co	St. Laurent	Silk and cotton velvet	3,843.05 francs	149.39	3.89
99247	Aug. 14	H. Wampfheimer & Bro.	Normandio	Plush	1,284.30 R. M.	124.29	9.68
100964	Aug. 13	Hugo Meyer & Co.	Westernland	Satin	4,412.46 francs	395.43	8.96
99511	Aug. 15	Wendt & Steinhaner	Amérique	Plush	28,831.19 R. M.	1,247.81	4.32
101150	Aug. 12	Louis Weddigen & Co	Westernland	Satin	44,189.85 R. M.	1,686.09	3.81
97699	Aug. 15	Dreyfuss, Kohn & Co.	do	Fancy velvet	11,510.37 R. M.	1,069.10	9.28
100547	Aug. 10	H. H. Schweitering & Co.	do	Silk	31,648.25 R. M.	1,095.32	3.44
99852	Aug. 15	Fleitmann & Co.	do	Fancy velvet	3,010.70 R. M.	167.16	5.55
92050	Aug. 13	Person, Harriman & Co.	do	do	72,639.60 francs	2,430.32	3.36
101582	July. 29	Megroz, Portier, Grose & Co.	Britannic	Plush	9,659.30 R. M.	703.24	7.28
100560	Aug. 17	Meyer & Co.	Ems	Satin	6,801.75 R. M.	620.31	9.12
99523	Aug. 15	Passavant & Co.	Westernland	Silk and cotton ribbons	4,679.60 francs	1,858.43	4.25
96824	Aug. 12	Iselin, Neeser & Co.	Bothnia	Tie silk	8,214.80 francs	552.11	6.72
98963	Aug. 1	Oberteuffer, Abegg & Co	Waesland	Plush	22,367.50 francs	1,837.91	8.21
99252	Aug. 11	Vietor & Achelis	Gallia	Fancy velvet	4,280.85 francs	403.36	9.42
102230	Aug. 12	Megroz, Portier, Grose & Co.	St. Laurent	Silk and cotton ribbon	15,558.40 francs	847.46	5.43
96019	Aug. 18	Aufmordt & Co.	Celtic	Plush	3,415.00 francs	422.76	12.38
99847	Aug. 4	do	Servia	Silk velvet	48,087.50 R. M.	48.95	1.02
90729	Aug. 13	H. H. Schweitering S. & Co.	Westernland	Silk	6,393.55 francs	369.69	5.79
	Aug. 13	do	St. Laurent	Silk and cotton ribbons			

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Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
100453	8166	Aug. 14	Auffmordt & Co	Amérique	Silk	15,884.65 francs	1,001.77	Per ct. 6.30
99686	7794	Aug. 13	Spielman & Co	Westernland	Silk and cotton velvet	3,910.01 R. M.	364.00	9.30
99909	7837	Aug. 13	Iselin, Neeser & Co	St. Laurent	Silk	14,720.45 francs	761.81	5.18
101857	10011	Aug. 18	L. Ernstein & Bro	Celtic	Silk and cotton velvet	1,691.50 francs	102.16	7.04
100262	8147	Aug. 14	H. Sallenbach & Co	Hammonia	Silk	5,767.90 francs	462.05	8.01
100260	8146	Aug. 14	do	St. Laurent	do	6,135.95 francs	558.52	8.93
100141	8077	Aug. 14	William Openhym & Son	Amérique	Satin surah	8,066.42 francs	277.56	3.41
101128	8726	Aug. 15	Auffmordt & Co	Belgenland	Silk and cotton	2,395.01 R. M.	172.47	7.24
100000	7792	Aug. 13	Passavant & Co	St. Laurent	Serges	3,896.35 francs	27.90	71
100944	8822	Aug. 15	Menke & Frenckel	Neckar	Fancy velvets	4,614.17 francs	178.47	3.86
99753	7556	Aug. 13	Hoeninghaus, Curtis & Co	Germanic	Silk and cotton ribbons	3,960.00 francs	79.02	1.99
100998	9168	Aug. 15	Dreyfuss, Kohn & Co	Ems	Plush	7,587.13 marks	688.55	8.79
99902	7556	Aug. 15	Megroz, Portier, Grose & Co	St. Laurent	Silk	18,848.85 francs	1,333.81	7.97
99970	6468	Aug. 11	L. Weddigen & Co	Fulda	Satin	1,676.00 marks	200.60	11.96
99496	7937	Aug. 12	Meyer & Co	Westernland	Manufactures silk and cotton velvet	4,741.75 marks	256.90	5.58
99939	7764	Aug. 13	H. Sallenbach & Co	St. Laurent	Fancy satin	23,353.15 francs	546.98	2.34
100265	8384	Aug. 14	H. Sallenbach & Co	Canada	Satin, &c	13,174.15 francs	951.93	7.20
101564	9685	Aug. 17	Heitmann & Co	Celtic	Manufactured cotton and silk	7,754.00 francs	156.40	2.01
102229	10566	Aug. 18	Megroz, Portier, Grose & Co	Aurania	Mufflers	2,932.55 francs	279.05	9.51
100451	8163	Aug. 14	Oberteuffer, Abegg & Co	Republic	Satin	9,344.55 francs	346.08	3.70
99496	7938	Aug. 12	J. & G. Meyer	Westernland	Manufactured silk and cotton velvet	4,680.00 marks	46.03	0.98
102283	10564	Aug. 18	Hoeninghaus & Curtis	Celtic	Silk	7,416.35 francs	469.70	6.33
102228	10546	Aug. 18	Lewis Bros. & Co	Aurania	Satin	3,171.35 francs	245.12	7.70
99898	7845	Aug. 13	Luckemeyer & Schefer	St. Laurent	Silk	5,375.00 francs	289.09	5.38
102069	10237	Aug. 18	Person, Harriman & Co	Normandie	do	4,326.25 francs	390.07	9.01
100141	8076	Aug. 14	William Openhym & Son	Amérique	do	8,041.08 francs	748.75	9.31
102287	9679	Aug. 17	Spielman & Co	Ems	Matelasse	2,578.20 marks	121.38	4.32
99902	7854	Aug. 13	Megroz, Portier, Grose & Co	St. Laurent	Silk	3,856.35 francs	285.84	7.40
102068	10035	Aug. 18	Person, Harriman & Co	Celtic	Satins	9,187.40 francs	861.25	9.37
101546	9682	Aug. 17	Heitmann & Co	Ems	Silks	323.30 marks	30.51	13.69
102108	10160	Aug. 18	Oberteuffer, Abegg & Co	Gallia	do	4,764.00 francs	361.46	7.53
85791	7212	July 14	Megroz, Portier, Grose & Co	Westphalia	Satins	6,667.30 francs	243.78	3.65
102283	10562	Aug. 18	Hoeninghaus & Curtis	Celtic	do	28,224.35 francs	104.40	3.70
101435	9894	Aug. 17	W. H. De Forrest	do	do	6,728.65 francs	120.89	1.79
101142	9147	Aug. 15	E. Oelbermann & Co	St. Laurent	Silk	4,644.00 francs	290.29	6.25
102258	10549	Aug. 18	Lewis Bros. & Co	Celtic	Satin	4,920.60 francs	114.04	2.32
101517	9804	Aug. 17	E. M. Benjamin & Co	Ems	do	803.87 francs	73.11	9.09
99498	7951	Aug. 12	J. F. Decker	Westernland	Fancy velvet	8,830.90 marks	57.51	0.69
102330	10568	Aug. 18	Megroz, Portier, Grose & Co	Celtic	do	5,115.00 francs	502.00	9.80
100858	9583	Aug. 15	Königsberger & Rudenberg	Ems	Silk and cotton velvet	3,684.99 marks	180.82	4.90
100010	7952	Aug. 13	J. F. Decker	St. Laurent	Silk	24,402.20 francs	941.50	3.91

102906	Aug. 20	Passavant & Co	Servia	do	16,584.15 francs	1,189.38	7.19
102903	Aug. 20	Vietor & Achelis	Amérique	Satin	9,522.80 francs	1,195.31	2.05
102537	Aug. 19	Passavant & Co	Servia	do	25,170.25 francs	1,895.98	7.53
99892	Aug. 13	J. F. Decker	Republic	Silk	15,634.88 francs	1,298.60	8.63
100011	Aug. 13	do	St. Laurent	Serge	10,180.72 francs	709.65	6.97
101432	Aug. 17	Vietor & Achelis	Aurania	Silk and surah	12,036.05 francs	976.65	8.11
101421	Aug. 17	Wilmerding, Hoguet & Co	Neckar	Silk	3,008.68 francs	339.11	10.94
101287	Aug. 17	Spielman & Co	Ems	Silk and cotton velvet	3,007.83 marks	221.58	7.36
101421	Aug. 17	Wilmerding, Hoguet & Co	Neckar	Silk	16,120.02 francs	985.07	5.55
98424	Aug. 10	Sylvester, Hilton & Co	Germanic	Satin, &c	10,588.60 francs	820.21	7.74
100430	Aug. 14	Person, Harriman & Co	Neckar	Silk	5,465.00 francs	256.15	4.69
100263	Aug. 14	H. Sallenbach & Co	City of Rome	do	4,380.80 francs	221.19	5.04
101287	Aug. 17	Spielman & Co	Ems	do	906.10 marks	86.39	9.53
103142	Aug. 21	Shaen & Fithian	Amérique	Satin	6,879.15 francs	265.56	3.86
101181	Aug. 15	J. F. Decker	Neckar	do	1,771.45 francs	71.60	4.04
(*)	Aug. 15	Vietor & Achelis	St. Laurent	Silk	4,016.25 R. M.	126.84	16.83
101078	Aug. 15	A. Wimpfheimer & Bro	Ems	Silk and cotton velvet	899.27 florins	171.11	18.90
101422	Aug. 17	Wilmerding, Hoguet & Co	do	Mufflers	3,662.90 R. M.	281.77	7.69
101078	Aug. 15	A. Wimpfheimer & Bro	St. Laurent	Silk and cotton velvet	10,229.25 francs	819.60	8.01
103406	Aug. 21	Megroz, Portier, Grose & Co	Amérique	Silks	3,784.35 francs	328.75	8.69
103512	Aug. 21	do	Gallia	do	5,275.70 francs	234.67	4.45
98608	Aug. 11	Lawson Bros	St. Laurent	Cotton embroidery	8,983.25 francs	1,046.22	11.64
95254	Aug. 4	Loeb & Schoenfeld	Amérique	do	53,011.44 francs	2,517.40	4.74
87054	July 16	Iselin, Neeser & Co	Westernland	Cotton lace and embroidery	14,692.20 francs	561.77	3.82
99772	Aug. 13	James McCreery & Co	City of Chicago	Silk and cotton ribbons	£287 15s. 2d.	£112s. 4d.	0.55
103606	Aug. 22	Vietor & Achelis	Ems	Crepe	53,583.15 R. M.	1,380.91	2.57
101025	Aug. 15	Lewis Bros. & Co	do	Plush and silk and cotton velvet	8,176.35 R. M.	916.25	11.20
100947	Aug. 15	Megroz, Portier, Grose & Co	Pennland	Silk and cotton velvet	22,196.00 R. M.	1,658.71	7.47
103749	Aug. 22	Hoeninghaus & Curtis	Amérique	do	29,225.00 francs	442.19	1.51
103560	Aug. 21	Passavant & Co	General Werder	Satin	23,673.30 francs	1,791.10	7.56
102875	Aug. 20	E. M. Benjamin	Aurania	do	24,020.15 francs	903.70	3.76
102224	Aug. 18	Wilmerding, Hoguet & Co	Amérique	Silks	10,105.11 francs	814.72	8.06
103183	Aug. 21	Einstein, Hirsch & Co	St. Simon	Silk and cotton velvet	54,349.97 francs	2,799.65	5.15
9367	July 24	do	Canada	Cotton embroidery and laces	63,073.32 francs	4,604.93	7.30
93498	July 30	do	St. Laurent	do	67,290.82 francs	4,269.47	6.33
99750	Aug. 13	do	Normandie	do	50,692.95 francs	3,150.66	6.21
95262	Aug. 4	L. Roessel & Co	Germanic	Satin	9,622.85 francs	324.86	3.37
103739	Aug. 22	do	St. Simon	do	11,802.60 francs	697.53	5.91
99545	Aug. 12	do	Canada	do	3,029.65 francs	139.52	4.62
99544	Aug. 12	do	do	do	4,187.05 francs	114.15	2.69
103186	Aug. 21	Megroz, Portier, Grose & Co	St. Simon	Silk colored goods	19,030.45 francs	284.97	1.49
103409	Aug. 21	W. H. Greff & Co	Amérique	Silks	5,601.52 francs	339.72	6.05
103051	Aug. 20	Person, Harriman & Co	Ems	Silk mufflers	3,555.25 R. M.	295.55	8.32
101589	Aug. 17	Fleitmann & Co	Amérique	Velvets	14,941.50 francs	389.42	2.61
103320	Aug. 21	E. M. Benjamin	do	Satins	4,544.65 francs	224.93	4.95
103483	Aug. 21	J. F. Decker	do	do	2,808.40 francs	463.62	16.52
103306	Aug. 21	Iselin, Neeser & Co	do	do	5,296.55 francs	457.73	8.64
103345	Aug. 21	Brown, Wood & Kingman	Ems	Plush	2,988.85 R. M.	157.30	5.25
100977	Aug. 15	Vietor & Achelis	Neckar	Silks	91.35	91.35	.....

* The monetary units employed in this column are the same as in the column "Invoice value."

† Sixth division.

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
102222	10440	Aug. 18	Luckemeyer & Schefer	Celtic	Plush	2,021.00 R. M.	183.67	9.10
101517	9806	Aug. 17	E. M. Benjamin	Ems	Silk and cotton velvet	6,103.15 R. M.	349.47	5.66
99939	7765	Aug. 13	H. Sallenbach & Co.	St. Laurent	Silks	53,291.90 francs	703.29	1.31
101146	9644	Aug. 15	Hardt, von Bernuth & Co.	Ems	Silk and cotton velvet	5,241.05 R. M.	534.72	10.20
102903	11393	Aug. 20	Vietor & Achelis	Amérique	Silks	6,722.20 francs	312.25	4.64
102436	10897	Aug. 19	Sallenbach, H. & Co.	Main	Silk	6,891.55 francs	612.58	8.88
102107	10157	Aug. 18	Oberteuffer & Co.	St. Laurent	do	4,122.00 francs	260.33	6.31
95255	1860	Aug. 4	Loeb & Schoenfelt	Rhein	Cotton embroidery	70,152.00 R. M.	6,670.85	9.50
99898	7849	Aug. 13	Luckemeyer & Schefer	St. Laurent	Silk and cotton ribbons	11,420.30 francs	445.55	3.89
	7309	Aug. 12	Obermann, E. & Co.	do	do	6,150.10 francs	135.04	2.19
100923	9113	Aug. 15	Iselin, Neeser & Co.	Ems	Pekin velvet	2,249.95 R. M.	211.27	9.39
103436	12058	Aug. 21	Sylvestre, Hilton & Co.	Amérique	Silk	6,742.90 francs	614.44	9.10
103319	11610	Aug. 21	Fleetmann & Co.	Aurania	Satin	22,830.90 francs	861.10	3.77
103371	11963	Aug. 21	L. Weddigen & Co.	Amérique	Silk	5,091.80 francs	341.25	6.70
100453	8165	Aug. 14	Oberteuffer, A. & Co.	do	do	9,293.95 francs	710.39	7.64
103153	11910	Aug. 21	Speelman & Co.	do	Satin	4,278.15 francs	299.21	7.99
102006	10611	Aug. 18	Sylvestre, Hilton & Co.	Celtic	Silk and cotton velvet	4,730.25 francs	414.54	8.76
103186	11515	Aug. 21	L. Roessel & Co.	Canada	Satin	2,018.35 francs	419.50	20.78
103164	11949	Aug. 21	Dreyfuss, Kohn & Co.	Amérique	do	1,964.60 francs	81.87	4.26
10173	9422	Aug. 15	J. F. Decker	Westernland	Silk and cotton velvet	1,829.48 francs	173.52	9.43
102228	10547	Aug. 18	Lewis Bros. & Co.	Aurania	Silk	1,636.95 francs	311.77	19.04
93321	16536	July 29	A. Roppard & Co.	Waesland	Cotton embroidery	26,329.61 francs	693.31	2.21
93798	17108	July 31	do	Belgenland	do	16,286.48 francs	509.77	3.12
93322	16537	July 30	do	Noordland	do	16,251.18 francs	515.05	3.16
102945	11425	Aug. 20	Wendt, Steinhauser & Co.	Amérique	Plush	1,337.30 francs	75.04	5.60
101563	10531	Aug. 18	Passavant & Co.	Neckar	Silk and cotton velvet	5,928.53 R. M.	690.15	11.64
101930	10481	Aug. 18	Vietor & Achelis	Celtic	Plush	4,246.65 francs	101.49	2.38
97917	5351	Aug. 10	Passavant & Co.	Fulda	Silk and cotton velvet	31,374.15 R. M.	1,952.04	6.22
102874	11215	Aug. 20	do	Westernland	Satin	9,920.05 francs	490.20	4.94
102907	11381	Aug. 20	do	St. Laurent	do	11,948.40 francs	967.73	8.10
103345	11892	Aug. 21	Iselin, Neeser & Co.	Amérique	do	2,493.10 francs	104.12	4.17
96493	3646	Aug. 6	W. Oppenheim & Co.	Salier	do	29,703.57 francs	986.54	3.33
101667	9896	Aug. 17	W. H. De Forrest	Germanic	do	31,679.00 francs	2,161.99	6.82
102108	10161	Aug. 18	Oberteuffer, A. & Co.	Gallia	do	4,999.80 francs	433.25	8.66
98742	5732	Aug. 11	Person Harriman & Co.	Germanic	do	37,592.10 francs	945.03	2.51
101666	9895	Aug. 17	W. H. De Forrest	St. Laurent	do	11,885.00 francs	451.26	3.79
102881	11214	Aug. 20	Passavant & Co.	Aurania	do	12,339.40 francs	295.03	2.39
101681	10157	Aug. 17	Oberteuffer, A. & Co.	Westernland	Silk and cotton plush	5,918.50 R. M.	98.32	1.66
102229	10666	Aug. 18	E. M. Benjamin	Celtic	Fancy velvet	12,124.50 francs	929.69	7.67
101081	8905	Aug. 15	Hoeninghaus, C. & Co.	Ems	Silk and cotton velvet	8,276.27 R. M.	110.95	1.34
102879	11221	Aug. 20	Passavant & Co.	Gallia	Satin	10,618.90 francs	720.22	6.77

96005	2869	Aug. 4	Otto Andreas	St. Simon	do	3, 528.55 francs	184.36	5.22
99383	7535	Aug. 12	Dreyfuss, Kohn & Co	Westernland	Fancy velvet	17, 601.42 R. M.	417.61	2.38
103164	11953	Aug. 21	do	Amérique	Satin and embroidery	7, 082.10 francs	473.03	6.66
103164	11948	Aug. 21	do	do	Fancy velvet	10, 723.95 francs	921.20	8.59
88506	10282	Aug. 20	Iselin, Neeser & Co	Rhynland	Silk and cotton velvet	16, 538.90	1, 480.60	8.95
98102	5367	Aug. 10	E. Oelbermann & Co	Scheidam	do	6, 116.45	491.00	8.02
96397	4042	Aug. 7	Wendt, Steinhausen & Co	Rhine	Fancy velvet	27, 257.67	886.28	3.21
99475	7125	Aug. 12	Menke & Frenckel	St. Laurent	Satin	2, 139.51	140.38	6.83
98294	5654	Aug. 11	A. Wimpfheimer & Bro	Fulda	Silk and cotton velvet	14, 865.13	855.05	5.70
97801	4877	Aug. 10	Vietor & Achelis	do	do	61, 069.60	987.84	1.61
98142	5234	Aug. 10	L. Erntstein	Rhine	do	4, 649.96	158.10	3.40
99687	7571	Aug. 12	Spillmann & Co	St. Laurent	Fancy satin	4, 897.91	401.72	8.20
99686	7795	Aug. 12	do	Westernland	Silk and cotton velvet	12, 342.83	728.90	5.90
100128	8064	Aug. 14	Otto Andreas	Republic	Satins	1, 906.78	104.42	5.47
99659	7305	Aug. 12	E. Oelbermann & Co	Westernland	Silk and cotton velvet	7, 321.90	348.60	4.76
98614	5963	Aug. 11	Otto Andreas	Fulda	Satin	11, 584.74	345.70	2.98
98345	6402	Aug. 11	E. M. Benjamin	do	Plush	17, 006.30	400.60	2.35
99524	6986	Aug. 12	Passavant & Co	Bothnia	Satin	9, 395.20	863.95	9.19
100264	8149	Aug. 14	H. Sallbach & Co	Main	Satin and em	12, 372.55	838.18	6.77
99902	7858	Aug. 13	Megroz, P. & Co	St. Laurent	Fancy velvet and em	12, 010.05	947.28	7.88
98061	5657	Aug. 10	J. F. Decker	Fulda	Tie silk	4, 680.80	122.75	3.03
95707	2266	Aug. 4	H. Sallenbach & Co	Servia	Silk and cotton velvet	20, 694.05	509.90	2.41
100035	8405	Aug. 13	L. Roessel & Co	Waesland	Brocade velvet	3, 607.10	232.45	6.44
99543	7354	Aug. 12	do	Aurania	Satin	3, 504.80	175.54	5.00
99674	8112	Aug. 12	Konigburger & R	Westernland	Silk and cotton velvet	3, 494.20	92.60	2.65
99755	7563	Aug. 13	Hoeninghaus & Co	Normandie	Fancy velvet	13, 712.50	370.85	2.40
99484	8431	Aug. 12	Hardt, von B. & Co	Westernland	do	8, 786.65	420.75	4.79
100180	8131	Aug. 14	Megroz, O. & Co	St. Laurent	Satin	7, 357.20	182.10	2.47
99817	7867	Aug. 13	do	Normandie	Fancy velvet	8, 192.75	508.62	6.20
99710	2569	Aug. 12	E. M. Benjamin	Servia	do	13, 316.35	88.10	4.44
96675	8002	Aug. 6	H. H. Schweitering, S. & Co	St. Laurent	Silk and cotton velvet	8, 566.15	592.40	3.74
99085	7251	Aug. 11	W. H. De Forrest	Waesland	do	10, 479.00	667.45	6.37
99753	7557	Aug. 13	Hoeninghaus, C. & Co	Britannic	Satin	2, 902.55	697.95	24.05
100965	8721	Aug. 15	Hugo Meyer & Co	Germanic	Plush and emb	2, 438.40	234.10	9.60
95069	1760	Aug. 3	Person, Harriman & Co	St. Simon	Satin	2, 427.40	137.15	5.65
99722	7579	Aug. 13	Dreyfuss, Kohn & Co	Werra	Plush	3, 532.02	304.70	8.62
99722	7581	Aug. 13	do	St. Laurent	Silk and cotton velvet	6, 051.20	315.02	5.20
99669	7980	Aug. 12	Meyer & Co	Frisia	do	7, 302.55	342.60	4.68
99852	7820	Aug. 13	Fleetmann & Co	do	Silk and cotton velvet	11, 823.95	69.96	0.59
101514	9505	Aug. 17	Roberts, Cushman & Co	Westernland	Silk and cotton ribbon	20, 014.30	182.09	0.91
99086	7250	Aug. 11	W. H. De Forrest	Celtic	Satin	6, 456.00	450.10	6.96
99663	7553	Aug. 12	Brown, Wood & Co	do	do	1, 481.15	35.90	2.43
99744	7578	Aug. 13	W. Openhym & Son	Westernland	Silk and cotton velvet	3, 328.98	150.15	4.51
102881	11213	Aug. 20	Passavant & Co	St. Laurent	Fancy velvet	5, 368.20 francs	273.27	5.08
103371	11966	Aug. 21	L. Weddigen & Co	Aurania	Satin	2, 048.15 francs	207.40	10.10
104744	13609	Aug. 24	Person, Harriman & Co	Amérique	do	5, 418.90 francs	479.06	8.83
103708	12238	Aug. 22	L. Weddigen & Co	Britannic	Silk and cotton velvet	12, 659.60 R. M.	488.86	3.86
101316	9600	Aug. 17	Mencke & Frenckel	Pennland	Fancy velvet	9, 570.13 R. M.	718.00	7.52
99900	7850	Aug. 13	Luckemeyer & Schefer	Ems	Silk and cotton velvet	12, 855.80 R. M.	290.36	2.25
				Westernland	do			

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
99685	7959	Aug. 12	Speilmann & Co	Westernland	Plush	23,266.57 R. M.	1,810.53	7.78
99852	7818	Aug. 13	Fleitmann & Co.	do	Silk and cotton velvet	19,295.20 R. M.	302.36	1.56
104919	13685	Aug. 24	Hoeninghaus & Curtis	Britannic	Satin	37,166.05 francs	640.55	1.72
103754	12421	Aug. 22	Oberteuffer, Abegg & Co	Pennland	Plush	3,964.40 R. M.	111.83	2.82
103512	11988	Aug. 21	Megroz, Portier, Grose & Co	Amérique	Silk and cotton velvet	1,802.80 francs	132.70	7.37
103545	12011	Aug. 21	Auffmordt & Co	do	Satin	9,052.10 francs	30.10	33
10009	7773	Aug. 13	Hoeninghaus & Curtis	St. Laurent	do	40,638.70 francs	790.33	1.94
99659	7303	Aug. 12	E. Oelbermann & Co.	Westernland	Fancy velvet	12,967.90 R. M.	113.04	87
103841	12353	Aug. 22	do	Pennland	Silk and cotton velvet	23,987.65 R. M.	85.62	35
103376	14375	Aug. 25	Passavant & Co.	Eider	do	12,299.60 R. M.	1,103.06	8.98
103785	12506	Aug. 22	William Openhym & Sons	Pennland	do	9,319.62 R. M.	304.56	3.26
103272	11879	Aug. 21	H. Sallenbach & Co.	Amérique	Fancy plush	7,665.60 francs	661.52	8.63
103115	13877	Aug. 25	Megroz, Portier, Grose & Co	Eider	Fancy velvet	12,377.53 R. M.	1,052.63	8.57
103654	12824	Aug. 22	Vietor & Achelis	Zaandam	Satin, &c.	13,962.25 R. M.	354.04	2.53
103807	13735	Aug. 22	Iselin, Neeser & Co.	Pennland	Plush, &c.	5,348.85 R. M.	538.72	10.07
106047	15332	Aug. 26	Dreyfuss, Kohn & Co.	St. Germain	Silk and cotton velvet	14,877.00 francs	1,086.16	7.29
105568	14368	Aug. 25	Megroz, Portier, Grose & Co	Britannic	Fancy velvet	11,711.45 francs	961.66	8.22
105068	13350	Aug. 25	A. Wimpfheimer & Co	General Werder	Silk and cotton velvet	7,315.10 R. M.	343.58	4.70
104845	13419	Aug. 24	Iselin, Neeser & Co	Eider	Plush	549.55 R. M.	63.69	11.69
105100	14390	Aug. 25	Speilmann & Co.	do	Silk and cotton velvet	2,830.03 R. M.	2.17	7.66
103163	12086	Aug. 21	Dreyfuss, Kohn & Co.	Amérique	Silks	25,886.70 francs	787.57	3.04
103613	12467	Aug. 22	E. M. Benjamin	City of Chicago	Silk velvet	15,799.05 francs	180.38	1.13
104906	13431	Aug. 24	E. Oelbermann & Co.	Zaandam	Plush	15,555.05 R. M.	173.70	1.11
106036	15081	Aug. 26	Wilmerding, Hoguet & Co.	St. Germain	Silk and cotton velvet	5,590.37 francs	418.92	7.47
104111	12860	Aug. 24	Dreyfuss, Kohn & Co.	Pennland	do	7,768.55 R. M.	549.00	7.06
104683	13606	Aug. 24	Person, Harriman & Co	Eider	do	1,033.10 R. M.	82.35	7.92
103800	12401	Aug. 22	Passavant & Co	Amérique	Silk	1,913.15 francs	158.56	8.31
104458	13185	Aug. 24	Luckemeyer & Schefer	Pennland	Silk and cotton velvet	3,334.80 R. M.	79.90	2.39
105889	14996	Aug. 26	Roberts, Cushman & Co	St. Germain	Satins	12,893.15 francs	325.00	2.52
103800	12404	Aug. 22	Passavant & Co	Amérique	Satins, &c.	12,807.00 francs	992.57	7.75
104874	13690	Aug. 24	Louis Weddigen & Co	General Werder	do	5,965.00 francs	570.54	9.57
103560	12008	Aug. 21	Hoeninghaus & Curtis	Amérique	Silks	7,408.15 francs	623.85	8.42
104747	13610	Aug. 21	Person, Harriman & Co	Britannic	Plush	5,650.90 francs	445.99	7.89
106626	15800	Aug. 27	Megroz, Portier, Grose & Co	St. Germain	Silks	13,388.45 francs	1,139.55	8.50
103345	11889	Aug. 21	Iselin, Neeser & Co.	Amérique	Fancy velvets	13,163.80 francs	485.97	3.69
101628	10093	Aug. 17	Dreyfuss, Kohn & Co.	Aurania	Silk and cotton velvets	4,808.87 francs	394.45	8.19
101014	9462	Aug. 15	Oberteuffer, Abegg & Co	Normandie	Silks	9,565.45 francs	417.00	4.35
96021	2468	Aug. 4	Auffmordt & Co	do	Silk and cotton ribbons	11,621.35 francs	205.72	1.77
101850	10447	Aug. 18	Hardt, von Bernuth & Co.	Celtic	Silk velvet	4,650.95 francs	335.65	8.29
103512	11990	Aug. 21	Megroz, Portier, Grose & Co	Amérique	Silk	7,820.50 francs	692.53	8.86
101404	9858	Aug. 17	J. Meyer & Co.	Ems	Matelasse	2,590.26 R. M.	204.40	7.87

102903	Aug. 20	Victor & Achelis	Amérique	Silk and cotton velvet	5, 437.80 francs	225.42	4.13
99808	Aug. 12	Luckemeyer & Schefer	St. Laurent	Silk and cotton ribbons	4, 091.25 francs	37.71	9.92
102878	Aug. 20	Passavant & Co	Salier	Silk	5, 587.40 francs	538.28	9.63
103512	Aug. 21	Megroz, Portier, Grose & Co	Amérique	do	6, 344.90 francs	670.45	10.56
103320	Aug. 21	Fleitmann & Co	do	Manufactures silk and cotton	5, 296.65 francs	145.85	2.75
101056	Aug. 15	W. H. Greff & Co	Ems	Silk and cotton velvet	10, 725.39 R. M.	887.68	8.28
98565	Aug. 11	do	Fulda	do	17, 562.20 R. M.	1, 400.65	7.97
96657	Aug. 6	Dreyfuss, Kohn & Co	Waesland	do	20, 640.20 R. M.	450.33	2.18
101563	Aug. 17	Passavant & Co	Ems	do	10, 778.20 R. M.	698.48	6.47
103512	Aug. 2	Megroz, Portier, Grose & Co	Amérique	Fancy velvets	16, 558.75 francs	1, 954.37	11.80
101563	Aug. 17	Passavant & Co	Ems	Silk and cotton velvet	18, 390.00 R. M.	259.57	1.41
103749	Aug. 22	Megroz, Portier, Grose & Co	Pennland	Plush	11, 984.15 R. M.	427.97	6.15
102903	Aug. 20	Victor & Achelis	Amérique	do	2, 569.15 R. M.	261.60	10.19
103525	Aug. 21	Luckemeyer & Schefer	do	Silks	10, 121.80 francs	571.00	5.64
97918	Aug. 10	Passavant & Co	Hammonia	Silks and satins	22, 471.00 francs	1, 536.53	6.84
103408	Aug. 21	Megroz, Portier, Grose & Co	Normandie	Silk	18, 773.95 francs	881.42	4.69
102488	Aug. 19	Iselin, Neeser & Co	St. Laurent	do	31, 333.30 francs	386.20	1.81
103371	Aug. 21	Wm. Openhym & Son	Neckar	Plush	1, 248.79	.....	.....
103443	Aug. 21	L. Weddigen & Co	Amérique	Silks	3, 845.40 francs	363.75	9.72
101567	Aug. 17	G. Stellwag & Co	do	Satins	3, 389.89 francs	229.18	6.75
103607	Aug. 22	Luckemeyer & Schefer	C. Rome	do	6, 915.60 francs	84.43	1.21
102437	Aug. 19	Jas. McCreery & Co	St. Laurent	Silks	99, 857.50 francs	559.83	5.60
103142	Aug. 21	Iselin, Neeser & Co	Amérique	do	21, 898.30 francs	314.67	1.43
102222	Aug. 18	Schaen & Fithian	do	Fancy velvets	2, 201.85 francs	214.48	9.71
103708	Aug. 22	Luckemeyer & Schefer	Celtic	Satin	4, 288.00 francs	55.37	1.28
102068	Aug. 18	L. Weddigen & Co	Pennland	Fancy silk	825.80 R. M.	90.29	8.47
106335	Aug. 26	Person, Harriman & Co	Celtic	Silk, velvets, &c	20, 605.45 francs	1, 660.41	8.06
106626	Aug. 27	Luckemeyer & Schefer	St. Germain	Manufactures silk and cotton	3, 601.00 francs	141.50	3.94
106450	Aug. 27	Megroz, Portier, Grose & Co	do	Silks	10, 103.65 francs	156.80	1.54
103512	Aug. 21	Wm. Openhym & Son	Gen'l Werder	do	16, 357.30 francs	1, 004.15	6.13
101850	Aug. 18	Megroz, Portier, Grose & Co	Amérique	do	31, 847.30 francs	1, 565.55	4.91
104965	Aug. 25	Hardt, von Bernuth & Co	Celtic	Silk and cotton velvets	4, 355.85 francs	817.20	1.87
103164	Aug. 21	Stapfer & Streuli	Hammonia	Velvetine	15, 341.00 francs	1, 027.97	6.70
103863	Aug. 22	Dreyfuss, Kohn & Co	Amérique	Silk	7, 279.74 francs	156.30	2.15
103841	Aug. 22	Fleitmann & Co	Pennland	Serge	7, 458.80 R. M.	224.97	3.02
103902	Aug. 22	E. Oelbermann & Co	do	Silk and cotton velvet	9, 269.85 R. M.	652.83	7.04
104427	Aug. 24	Oberteuffer, Abegg & Co	do	Silk	24, 460.50 R. M.	600.76	2.46
103940	Aug. 22	L. Ernstein & Bro	Britannic	Fancy velvet	2, 750.67 francs	61.07	2.33
103345	Aug. 21	Iselin, Neeser & Co	Gen'l Werder	Serge, &c	6, 346.50 francs	205.13	3.23
103188	Aug. 21	Meyer & Co	Amérique	Silk	13, 685.50 francs	455.70	3.33
103442	Aug. 21	Victor & Achelis	do	Silk and cotton velvet	16, 020.00 francs	1, 429.16	8.92
103808	Aug. 22	Iselin, Neeser & Co	do	Tie silk	2, 437.80 francs	167.83	6.88
103280	Aug. 22	W. H. De Forrest	Pennland	Silk and cotton velvet	5, 884.65 R. M.	406.98	6.92
105218	Aug. 25	Louis Poersel & Co	Amérique	Satins	8, 846.35 francs	163.59	1.85
99659	Aug. 12	E. Oelbermann & Co	Eider	Silks	3, 839.20 R. M.	285.43	7.42
103407	Aug. 21	Megroz, Portier, Grose & Co	Westernland	Silk and cotton ribbons	4, 291.60 francs	277.86	6.47
104379	Aug. 24	Wilmerding, Hoguet & Co	Normandie	Silk	13, 708.45 francs	406.25	2.96
103436	Aug. 21	Sylvester, Hilton & Co	Gen'l Werder	Silk and cotton velvet	5, 579.41 francs	436.89	7.83
102576	Aug. 19	G. Stellwag	Amérique	Silk	5, 910.45 francs	263.08	4.45
			Normandie	Satin velours	5, 821.24 francs	329.38	5.66

*The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
103272	11880	Aug. 21	H. Sallenbach & Co.	Amérique	Silk and cotton velours	8,155.55 francs	226.46	2.78
104964	14176	Aug. 24	Stapfer & Streuli	Britannic	Serge	27,973.75 francs	780.95	2.79
103424	11845	Aug. 21	L. Erinstein & Co.	Amérique	Fancy velvet	2,651.11 francs	61.36	2.31
104184	13190	Aug. 24	Hardt, von Bernuth & Co.	Pennland	Tie silk	3,284.41 R. M.	322.92	9.83
101141	9144	Aug. 15	E. Oelbermann & Co.	P. Caland	Silk and cotton velvet	17,957.40 R. M.	1,522.89	8.48
103940	12409	Aug. 22	Viotor & Achelis	Gen'l Werder	Silk and cotton satin	14,677.20 francs	1,207.63	8.23
103024	11847	Aug. 20	Lewis Bros. & Co.	Amérique	Velvet	12,244.55 francs	923.17	7.54
103949	12541	Aug. 24	Spielmann & Co.	Pennland	Plush	17,417.34 R. M.	1,343.90	7.72
102879	11220	Aug. 20	Passavant & Co.	Gallia	Satin	11,264.20 francs	583.00	5.18
101570	9470	Aug. 17	do	Hammonia	do	32,411.10 francs	1,077.65	3.32
103951	12352	Aug. 22	Auftmordt & Co.	Pennland	Silk and cotton velvet	29,840.75 R. M.	559.70	1.87
104099	13761	Aug. 24	William H. De Forrest	Britannic	Serge	4,153.05 francs	79.20	1.91
100417	8231	Aug. 14	Viotor & Achelis	P. Caland	Satin, &c	10,677.55 R. M.	262.73	2.46
102877	11216	Aug. 20	Passavant & Co.	Neckar	do	28,801.65 francs	733.32	2.55
102876	11218	Aug. 20	do	Main	do	13,501.95 francs	737.05	5.46
103037	14436	Aug. 24	J. Meyer & Co.	Eider	do	2,294.85 R. M.	314.93	13.72
103188	11646	Aug. 21	Meyer	Amérique	do	16,221.00 francs	643.02	3.96
104535	12846	Aug. 24	J. Meyer & Co.	Pennland	Silk and cotton velvet	5,250.45 R. M.	453.12	8.63
103942	12425	Aug. 22	Hoeninghaus & Curtis	do	Satin	1,771.45 R. M.	150.29	8.49
104408	12774	Aug. 24	L. Erinstein & Bro.	do	Silk and cotton velvet	2,623.00 R. M.	157.71	6.01
10568	14370	Aug. 20	Megroz, Portier, Grose & Co.	Britannic	Silk handkerchiefs	11,892.50 francs	54.00	.45
104458	13186	Aug. 24	Luckemeyer & Schefer	Pennland	Silk and cotton velvet	3,749.70 R. M.	72.99	1.95
104184	13189	Aug. 24	Hardt, von Bernuth & Co.	do	do	2,502.76 R. M.	354.20	14.15
103948	12540	Aug. 22	Spielmann & Co.	St. Simon	Silks	17,006.45 francs	886.89	5.21
105619	14807	Aug. 25	J. McCreery & Co.	Britannic	Silk velvet	32,435.55 francs	2,660.70	8.20
103368	14371	Aug. 25	Megroz Portier, Grose & Co.	do	do	5,668.50 francs	65.20	1.15
104747	13612	Aug. 21	Person, Harriman & Co.	do	Fancy satin	3,954.40 francs	104.83	2.61
104787	12960	Aug. 24	R. Konigsberg & Co.	Pennland	Fancy velvet	11,507.00 R. M.	467.25	4.06
105221	13651	Aug. 25	Fleitmann & Co.	Eider	Matelasse	2,375.84 R. M.	33.42	1.40
104892	14151	Aug. 24	L. Weddigen & Co.	do	Silk and cotton velvet	4,071.95 R. M.	229.02	5.62
103709	12473	Aug. 22	J. McCreery & Co.	Amérique	Silk velvet	43,851.75 francs	2,945.75	6.71
104762	13601	Aug. 24	Luckemeyer & Schafer	Britannic	Plush	11,821.00 francs	494.04	4.18
106338	15563	Aug. 26	Iselin, Neeser & Co.	St. Germain	Fancy velvet	10,068.80 francs	505.19	5.01
104110	12839	Aug. 24	Viotor & Achelis	Eider	Silk and cotton velvet	31,695.45 R. M.	531.83	1.04
.....	14811	Aug. —	E. M. Benjamin	Britannic	Fancy velvet	14,105.66 R. M.	223.23	3.79
104871	13876	Aug. 24	Dreyfuss, Kohn & Co.	Eider	Silk and cotton velvet	2,974.15 R. M.	535.89	4.56
104623	14130	Aug. 24	Brown, Wood & K.	do	Fancy velvet	1,258.48 R. M.	135.75	9.60
96979	3981	Aug. 7	A. Wimpfheimer & Co.	Waesland	Fancy plush	327.75 R. M.	121.80	30.65
104869	13700	Aug. 24	E. Schumacher & Co.	Eider	Fancy velvet	7,414.29 francs	157.72	2.11
106047	15327	Aug. 26	Dreyfuss, Kohn & Co.	St. Germain	Frisia	4,107.32 R. M.	22.18	.53
104763	13603	Aug. 24	Luckemeyer & Schefer	Eider	Silk and cotton velvet			

104762	Aug. 24	do	Britannio	Fancy velvet	2,585.00 francs	94.61	3.66
105221	Aug. 25	Fleitmänn & Co	do	Plush	2,798.60 R. M.	75.57	2.70
.....	Aug. 13	Auffmordt & Co	St. Laurent	Silk and cotton ribbons	3,969.40 francs	18.75	.47
105799	Aug. 26	Vietor & Achelis	St. Germain	Satin	15,384.90 francs	867.41	5.63
102068	Aug. 18	Person, Harriman & Co	Celtic	Serge, etc	22,456.80 francs	818.82	3.65
104140	Aug. 24	J. F. Decker	Eider	Silk and cotton velvet	9,339.40 R. M.	357.69	3.83
106451	Aug. 27	W. Openhym & Sons	Hammonia	Satin	7,949.65 R. M.	449.73	4.86
106477	Aug. 27	C. Hoeninghaus & Co	St. Germain	do	20,731.10 francs	1,058.02	5.51
.....	Aug. 26	H. Meyer & Co	do	do	3,905.35 francs	201.00	5.13
104140	Aug. 24	J. F. Decker	Eider	Silk and cotton velvet	12,168.05 francs	593.29	5.14
106475	Aug. 27	W. Schroeder & Co	Noordland	Satin	1,637.29 francs	54.67	3.33
105596	Aug. 25	E. M. Benjamin	Britannio	do	16,076.45 francs	1,326.27	8.25
104038	Aug. 24	Vietor & Achelis	Eider	do	1,641.60 R. M.	36.97	2.24
106036	Aug. 26	Wilmerding, Hoguet & Co	St. Germain	Silk	2,942.00 francs	249.70	8.47
106603	Aug. 27	Passavant & Co	Rhynland	Silk and cotton velvet	3,203.24 R. M.	198.67	6.20
106519	Aug. 27	Megroz, Portier & Co	do	do	17,451.50 R. M.	1,117.80	6.39
106675	Aug. 27	L. Weddigen & Co	do	do	11,387.00 R. M.	401.40	3.52
106462	Aug. 27	Spielman & Co	do	Plush	11,731.50 R. M.	890.00	7.58
106470	Aug. 27	Otto Andreas	St. Germain	Silk and satin	18,492.84 francs	713.25	3.80
106450	Aug. 27	W. Openhym & Son	Gen. Warder	Satin	9,165.14 francs	992.60	10.85
103795	Aug. 22	Passavant & Co	Amérique	Silk and cotton ribbon	6,979.20 francs	235.75	3.23
105568	Aug. 25	Megroz, Portier, Grose & Co	Britannio	Cravats	764.00 francs	76.45	10.00
105024	Aug. 24	Auffmordt & Co	Britannio	Silk and cotton ribbon	5,551.85 francs	288.84	5.25
106335	Aug. 26	Luckemeyer & Schefer	St. Germain	Silk	8,793.00 francs	331.22	3.76
107193	Aug. 29	Wm. H. De Forrest	do	Satin	16,961.40 francs	339.27	1.93
106277	Aug. 26	Auffmordt & Co	do	Silk	8,370.25 francs	392.75	4.69
106045	Aug. 26	H. Sallenbach & Co	do	do	10,842.75 francs	237.30	2.18
.....	Aug. 26	Luckemeyer & Schefer	do	Silk and cotton velvet	2,074.00 francs	15.51	.76
107655	Aug. 29	Louis Roessel & Co	Main	Fancy velvet	4,349.90 francs	310.71	7.12
106202	Aug. 26	Spielman & Co	St. Germain	Silk	8,676.99 francs	105.40	1.21
108289	Aug. 31	Megroz, Portier, Grose & Co	Werra	Fancy velvet	16,566.95 R. M.	976.30	5.89
106706	Aug. 27	H. H. Schweitering, S. & Co	Rhynland	do	28,210.10 R. M.	1,037.90	3.64
104842	Aug. 24	Otto Andreas	Eider	Satin	4,580.05 R. M.	399.55	8.73
103525	Aug. 21	Luckemeyer & Schefer	Amérique	Silk and cotton ribbons	14,516.00 francs	655.65	4.58
106323	Aug. 26	H. Sallenbach & Co	St. Laurent	Satin	9,572.00 francs	522.75	5.46
106472	Aug. 27	Otto Andreas	Pennland	Silk	27,960.50 francs	1,320.95	4.72
103991	Aug. 24	H. H. Schweitering, S. & Co	Abyssinia	Fancy velvet	17,738.50 R. M.	651.00	3.67
107885	Aug. 31	E. M. Benjamin	Adriatic	Silk	8,132.60 francs	378.40	4.64
108923	Aug. 25	Megroz, Portier, Grose & Co	St. Germain	Fancy velvet	2,072.00 francs	1,850.80	9.22
106626	Aug. 27	do	Adriatic	Tricotine	7,923.25 francs	651.75	8.22
108923	Aug. 25	Fleitmänn & Co	Adriatic	Silk handkerchiefs	4,602.57 francs	152.85	3.32
106157	Aug. 26	A. Wimpfheimer & Bro	St. Germain	Silk and cotton ribbons	6,394.00 francs	58.10	.90
107864	Aug. 31	Hoeninghaus & Curtis	Rhynland	Silk and cotton velvet	1,450.41 R. M.	177.13	12.20
108761	Aug. 31	Oberteuffer, Abegg & Co	Adriatic	Satin	11,357.60 francs	484.75	4.27
109230	Sept. 1	Vietor & Achelis	St. Germain	Satin, &c	5,248.65 francs	188.35	3.56
108035	Aug. 31	H. Sallenbach & Co	Servia	Fancy velvet, &c	1,899.20 francs	170.55	8.99
106323	Aug. 26	J. F. Decker	St. Laurent	Silk	18,086.10 francs	643.50	3.56
106494	Aug. 27	Fleitmänn & Co	St. Germain	Serge	7,411.87 francs	557.80	7.52
107392	Aug. 29	Megroz, Portier, Grose & Co	Westphalia	Manufactures silk and cotton	4,572.45 francs	105.92	2.31
106626	Aug. 27	.....	St. Germain	Silk scarfs, &c	11,046.25 francs	496.75	4.49

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
108761	19	Aug. 31	Hoeninghaus & Curtis.	Adriatic	Satin	11, 143. 05 francs.	215. 25	<i>Per ct.</i> 1. 92
106496	15772	Aug. 27	J. F. Decker	St. Germain	Serge	12, 069. 50 francs.	247. 05	1. 96
107150	16781	Aug. 29	L. Weddigen & Co.	Westphalia	Silk and cotton goods	4, 134. 60 francs.	397. 10	9. 60
107577	16820	Aug. 29	Hardt & Lindgens	Rynland	Silk velvet	3, 799. 30 R. M.	235. 80	6. 21
107578	16821	Aug. 29	do	Westphalia	Plush	898. 50 francs.	262. 80	29. 28
102323	10806	Aug. 18	W. H. Greff & Co.	Britannic	Fancy velvet	3, 404. 50 francs.	267. 60	7. 88
106626	15806	Aug. 27	Megroz, Portier, Grose & Co.	St. Germain	Silk	8, 126. 10 francs.	723. 25	8. 89
107617	16967	Aug. 29	W. H. Greff & Co.	Westphalia	do	4, 001. 42 francs.	351. 46	8. 77
108923	15	Aug. 25	Megroz, Portier, Grose & Co.	Adriatic	Fancy velvet	3, 467. 50 francs.	136. 72	3. 96
106609	16337	Aug. 27	William H. De Forrest	Britannic	Satin	37, 039. 00 francs.	1, 011. 05	2. 73
108760	22	Aug. 31	Hoeninghaus & Curtis.	Werra	Silk and cotton velvet	11, 562. 30 R. M.	533. 51	4. 61
108522	899	Aug. 31	Meyer & Co.	do	Plush	9, 945. 80 R. M.	1, 022. 11	10. 27
105278	14797	Aug. 25	Sylvester, Hilton & Co.	Britannic	Silks	8, 659. 60 francs.	738. 72	8. 53
106280	15550	Aug. 26	E. Oelbermann & Co.	St. Germain	do	4, 686. 65 francs.	213. 90	4. 56
105965	15340	Aug. 26	Viotor & Achelis	do	do	5, 739. 40 francs.	420. 50	7. 33
104458	13184	Aug. 24	Luckmeyer & Schefer	Pennland	Surhemes and silk and cotton velvet	16, 136. 60 R. M.	899. 68	5. 51
102838	11956	Aug. 20	Iselin, Neeser & Co.	Westernland	Silk and cotton velvet	13, 060. 20 R. M.	874. 48	6. 69
105221	13655	Aug. 25	Fleitmann & Co.	Eider	Brocade velvet	9, 157. 00 R. M.	615. 56	6. 72
105220	13869	Aug. 25	Menke & Franckel	do	Silk and cotton velvet	13, 175. 30 R. M.	1, 330. 98	10. 10
104458	13187	Aug. 24	Luckmeyer & Schefer	Pennland	Silk and cotton ribbon	4, 466. 80 francs.	127. 77	2. 86
106626	15807	Aug. 27	Megroz, Portier, G. & Co.	St. Germain	Fancy satin	7, 097. 65 francs.	378. 64	5. 33
105752	15336	Aug. 26	Viotor & Achelis	do	Silk and cotton velvet	2, 401. 60 francs.	42. 90	1. 79
105282	14913	Aug. 25	L. Roessel & Co.	Britannic	Satin	3, 087. 65 francs.	590. 94	19. 13
105376	14376	Aug. 25	Passavant & Co.	Eider	Silk and cotton velvet	1, 304. 25 R. M.	111. 80	8. 58
106679	16087	Aug. 27	Fleitmann & Co.	Rhynland	do	12, 859. 91 R. M.	17. 31	0. 13
105278	14796	Aug. 25	Sylvester, Hilton & Co.	Britannic	Fancy velvet	2, 736. 90 francs.	82. 57	3. 03
106626	15799	Aug. 27	Megroz, Portier, G. & Co.	St. Germain	Silks	20, 622. 10 francs.	1, 443. 30	7. 00
106338	15504	Aug. 27	do	do	do	17, 632. 20 francs.	381. 40	2. 16
106248	15553	Aug. 26	Iselin, Neeser & Co.	do	do	2, 815. 85 francs.	251. 60	8. 94
104709	15080	Aug. 26	Passavant & Co.	do	do	3, 838. 50 francs.	264. 66	6. 91
105278	13407	Aug. 24	do	Britannic	Silk velvet	6, 372. 70 francs.	129. 75	2. 03
106338	14799	Aug. 25	Sylvester, Hilton & Co.	do	Silks	4, 286. 90 francs.	388. 62	8. 86
102945	15555	Aug. 26	Iselin, Neeser & Co.	St. Germain	do	6, 699. 25 francs.	155. 90	2. 33
105568	11424	Aug. 20	Wendt, Steinhauser & Co.	Amérique	Silk and cotton ribbons	3, 312. 30 francs.	42. 67	1. 29
106358	14367	Aug. 25	Megroz, Portier, G. & Co.	Britannic	Silks and silk and cotton ribbons	29, 431. 05 francs.	2, 104. 16	7. 14
106478	15921	Aug. 26	Oberteuffer, A. & Co.	St. Germain	Satins	17, 605. 90 francs.	1, 410. 95	8. 01
103542	15818	Aug. 27	Hoeninghaus, Curtis & Co.	Britannic	Fancy velvets	6, 015. 55 francs.	356. 13	5. 91
105376	12005	Aug. 21	E. Oelbermann & Co.	Amérique	Silk mufflers and satins	17, 778. 15 francs.	1, 245. 11	7. 00
104818	14377	Aug. 25	Passavant & Co.	Eider	Silk and cotton velvets	16, 825. 80 R. M.	681. 09	4. 04
106461	14121	Aug. 24	Lewis Bros. & Co.	do	do	8, 889. 10 R. M.	865. 50	9. 73
	16215	Aug. 27	Spielmann & Co.	Rhynland	Plush	14, 870. 05 R. M.	1, 318. 26	8. 86

103863	12599	Aug. 22	Fleitmann & Co	Pennland	Satin and serge	5, 823. 00 francs	476. 63	8. 19
106201	15794	Aug. 26	Spielmann & Co	St. Germain	Satins	7, 665. 90 francs	514. 68	6. 71
106907	16395	Aug. 28	E. Oelbermann & Co.	do	Silks	10, 225. 15 francs	551. 94	5. 39
105931	15201	Aug. 26	Lewis Bros. & Co.	do	Silks and fancy velvets	8, 094. 45 francs	265. 67	3. 28
106047	15331	Aug. 26	Dreyfuss, Kohn & Co.	do	Satin	7, 173. 16 francs	226. 20	3. 15
106478	15317	Aug. 27	Hoeninghaus & Co.	Britannic	do	16, 585. 65 francs	419. 53	2. 53
104458	13187	Aug. 24	Luckmeyer & Schefer	Pennland	Silk and cotton ribbons	4, 466. 80 francs	130. 71	2. 93
104562	13081	Aug. 24	Oberteuffer, A. & Co	Eider	Plush and velvet	6, 945. 53 R. M.	125. 00	1. 79
105541	14321	Aug. 25	E. S. Jaffray & Co.	Etruria	Silk and cotton ribbons	8, 197. 20 francs	6. 28	.....
106201	15795	Aug. 26	Spielmann & Co	St. Germain	Fancy velvets	5, 610. 00 francs	261. 20	4. 65
106529	16072	Aug. 27	Konigsburger & R.	Rhynland	do	3, 764. 38 R. M.	214. 88	5. 71
106045	15319	Aug. 26	H. Sallenbach & Co.	St. Germain	Silk	20, 288. 30 francs	50. 30	0. 25
104247	12828	Aug. 24	Vietor & Achelis	Etruria	Satin	3, 312. 95 francs	223. 40	6. 74
106338	15565	Aug. 26	Iselin, Neeser & Co.	St. Germain	Silk	11, 240. 10 francs	185. 40	1. 65
103573	11760	Aug. 21	Otto Andreas	Amérique	Satin	26, 123. 40 francs	387. 60	1. 48
106052	16179	Aug. 26	Stapfer & Streuli	Hammonia	Silk	14, 341. 95 francs	1, 018. 61	7. 10
106232	15078	Aug. 26	Passavant & Co	St. Germain	do	5, 294. 95 francs	305. 60	5. 77
106277	15061	Aug. 26	Aufmordt & Co	do	Satin	2, 192. 15 francs	472. 35	21. 55
105752	15335	Aug. 26	Iselin, Neeser & Co.	do	Plush and velvet	2, 736. 10 francs	146. 06	5. 34
105559	14809	Aug. 25	E. M. Benjamin	Etruria	Fancy velvet	7, 748. 20 francs	54. 63	0. 71
106335	15566	Aug. 26	Luckemeyer & Schefer	St. Germain	Silk, &c.	8, 331. 10 francs	850. 30	1. 01
106026	15805	Aug. 27	Megroz, Portier, Grose & Co	do	do	13, 136. 30 francs	661. 85	5. 04
106477	15813	Aug. 27	Hoeninghaus & Curtis	do	Silk handkerchiefs	2, 932. 85 francs	226. 43	7. 72
104692	15362	Aug. 24	Hardt, von Bernuth & Co	Britannic	Plush	3, 008. 95 francs	193. 50	6. 43
106335	15567	Aug. 26	Luckemeyer & Schefer	St. Germain	Silk	6, 370. 00 francs	270. 25	4. 24
106045	15321	Aug. 26	H. Sallenbach & Co.	do	do	7, 037. 30 francs	296. 08	2. 93
104747	13611	Aug. 25	Person, Harriman & Co	Britannic	Fancy velvet	25, 941. 30 francs	1, 134. 29	4. 37
.....	15950	Aug. 26	Oberteuffer, Abegg & Co	St. Laurent	Satin	8, 173. 55 francs	581. 44	7. 11
106687	16150	Aug. 27	E. Oelbermann & Co.	Rhynland	Silk and cotton velvet	11, 712. 65 R. M.	496. 10	4. 24
106429	15756	Aug. 27	William Openhym & Son	do	do	9, 171. 08 R. M.	441. 03	4. 81
104768	13080	Aug. 24	Walter H. Greff & Co	Eider	do	13, 299. 58 R. M.	1, 266. 50	9. 52
103308	11816	Aug. 21	H. B. Clatin & Co	Amérique	do	8, 103. 30 francs	1, 618. 05	19. 97
106110	14993	Aug. 26	G. Stellwag & Co	St. Germain	Silk	4, 036. 33 francs	398. 95	9. 88
107700	18041	Aug. 31	Walter H. Greff & Co	Werra	Silk and cotton velvet	5, 762. 02 R. M.	526. 70	9. 14
106417	15820	Aug. 27	Iselin, Neeser & Co.	Rhynland	do	21, 181. 95 R. M.	852. 16	4. 04
106219	15309	Aug. 26	Person, Harriman & C.	St. Germain	Satin	3, 153. 30 francs	296. 85	9. 41
.....	15337	Aug. —	Vietor & Achelis	do	Serge	6, 653. 59 R. M.	620. 87	.....
106688	16143	Aug. 25	Luckemeyer & Schefer	Rhynland	Silk and cotton velvet	3, 058. 60 francs	362. 28	5. 44
106110	14994	Aug. 26	G. Stellwag & Co	St. Germain	Tricotine	14, 351. 20 R. M.	147. 55	4. 82
107564	16791	Aug. 29	Passavant & Co	Werra	Silk and cotton velvet	3, 189. 90 francs	825. 76	5. 75
101465	9774	Aug. 17	E. Oelbermann & Co.	Neckar	Mufflers	7, 043. 50 francs	280. 00	8. 78
.....	12122	Aug. —	E. M. Benjamin	Amérique	Fancy velvet	9, 783. 15 francs	898. 29	.....
106280	15551	Aug. 26	E. Oelbermann & Co.	St. Germain	Satin, &c.	1, 193. 80 R. M.	599. 55	8. 51
100000	7788	Aug. —	Passavant & Co	St. Laurent	Fancy velvet	3, 294. 15 francs	685. 68	7. 01
105376	14374	Aug. 25	Otto Andreas	Eider	do	3, 410. 45 francs	48. 13	4. 03
106466	15895	Aug. 27	do	Ems	Satin	2, 736. 23 francs	143. 40	4. 35
106469	15898	Aug. 27	do	Donau	do	4, 603. 16 R. M.	182. 45	5. 35
106468	15897	Aug. 27	do	Eider	do	9, 530. 70 francs	95. 05	3. 47
106547	16269	Aug. 27	J. Meyer & Co	Rhynland	Silk and cotton velvet	.....	251. 45	5. 46
99738	7424	Aug. 13	D. Klauber & Co.	St. Laurent	Silk mufflers	.....	297. 92	3. 13

*The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
106338	15562	Aug. 26	Iselin, Neeser & Co	St. Germain	Silk	8,631.20 francs	591.95	6.86
106295	16017	Aug. 26	L. Roessel & Co	St. Germain	Satin	3,847.30 francs	117.48	3.05
106490	16076	Aug. 27	Hardt, von B. & Co	Rhynland	Fancy velvets	8,245.41 R. M.	508.25	6.16
106381	16224	Aug. 26	Meyer & Co	St. Germain	Silk and cotton velvets	10,221.20 francs	898.26	8.79
106890	16455	Aug. 28	Iselin, Neeser & Co	St. Simon	Silks	11,397.40 francs	450.63	3.95
106613	16299	Aug. 27	Oberteuffer & Co	Rhynland	Silk and cotton velvets	3,027.20 R. M.	68.31	2.26
103272	11877	Aug. 21	H. Sallenbach & Co	Amérique	Silks	31,873.85 francs	370.15	1.16
106110	14992	Aug. 26	G. Stellweg & Co	St. Germain	Satins	2,571.06 francs	291.66	11.34
106045	15318	Aug. 26	H. Sallenbach & Co	do	Silks	70,432.40 francs	695.75	0.99
100090	7770	Aug. 13	Hoeninghaus & Curtis	St. Laurent	Silk and cotton ribbons	6,714.60 francs	82.72	1.23
106381	16223	Aug. 28	Meyer & Co	St. Germain	Plush	24,155.20 francs	960.60	3.98
106891	16456	Aug. 28	Iselin, Neeser & Co	Noordland	Satin	4,869.40 francs	374.79	7.70
103525	11995	Aug. 21	Luckmeyer & Schefer	Amérique	Silk and cotton ribbons	2,713.40 francs	22.33	0.82
103863	15661	Aug. 26	Spielmann & Co	St. Germain	Satins	5,618.50 francs	464.20	8.26
106277	12598	Aug. 22	Fleitmann & Co	Pennland	Silk and cotton ribbons	4,545.70 francs	28.08	0.62
106086	15270	Aug. 26	Auffmordt & Co	St. Germain	Orepe lesse	1,438.00 francs	93.35	6.49
104847	13875	Aug. 24	L. Weddigen & Co	do	Satins	2,809.95 francs	97.38	3.47
106766	16465	Aug. 27	Dreyfuss, Kohn & Co	Etruria	Silk and cotton ribbons	5,260.63 francs	46.41	.88
106767	16466	Aug. 27	J. F. Decker	Waesland	Brocade velvet	1,996.52 R. M.	89.36	9.48
103941	12423	Aug. 22	do	Eider	do	1,820.29 R. M.	172.69	9.49
106478	15816	Aug. 27	do	Celtic	Silks	5,603.25 francs	160.05	2.86
106675	16101	Aug. 27	do	Britannic	do	10,465.25 francs	359.40	3.43
106612	15946	Aug. 27	L. Weddigen & Co	Rhynland	do	253.30 R. M.	21.91	8.66
106937	16360	Aug. 28	Oberteuffer, A. & Co	Britannic	Velvets	1,490.55 francs	26.61	1.78
103829	12957	Aug. 22	Auffmordt & Co	Rhynland	Silk and cotton velvets	35,188.90 R. M.	381.12	1.08
108923	11	Aug. 25	Wendt, Steinhausen & Co	Pennland	Velvets	32,641.25 R. M.	550.90	1.69
106894	16564	Aug. 28	Megroz, Portier, G. & Co	Adriatic	do	3,409.00 francs	563.89	16.54
103000	11263	Aug. 30	Spielmann & Co	St. Simon	Satins	8,634.75 francs	676.63	7.80
106613	16300	Aug. 27	Megroz, Portier, G. & Co	Celtic	Silk and cotton ribbons	20,402.05 francs	1,199.60	5.88
103975	12825	Aug. 22	Oberteuffer, A. & Co	Rhynland	Plush	11,668.00 R. M.	390.73	3.35
109552	1676	Sept. 2	Viotor & Achelis	Britannic	Silk and cotton velvets	1,965.00 francs	144.70	7.36
109231	788	Sept. 1	Spielmann & Co	Labrador	Silks	2,858.30 francs	241.00	8.43
106338	15564	Aug. 26	Oberteuffer & Co	Amérique	Satins	14,981.35 francs	852.50	5.69
110029	1714	Sept. 3	Iselin, Neeser & Co	St. Germain	Silk and cotton ribbons	8,504.95 francs	655.15	7.70
106417	15822	Aug. 27	do	Labrador	Satin	5,562.40 francs	476.37	8.40
109246	835	Sept. 1	do	Rhynland	Silk and cotton ribbons	10,361.80 francs	110.07	10.62
109230	785	Sept. 1	E. Oelberman & Co	Leerdam	Satin	5,159.65 R. M.	448.10	8.68
108555	36	Sept. 1	Oberteuffer & Co	St. Germain	do	4,580.35 francs	270.60	5.91
107796	16831	Aug. 29	Luckmeyer & Schefer	Adriatic	Plush	5,950.00 francs	169.00	2.84
108404	30	Aug. 31	Auffmordt & Co	Westphalia	Silks	1,518.00 francs	118.35	7.80
106679	16089	Aug. 27	Passavant & Co	St. Germain	do	1,906.85 francs	167.67	8.79
106940	16374	Aug. 28	Fleitmann & Co	Rhynland	Silk and cotton ribbons	7,349.00 francs	34.80	0.47
			Lewis Bros. & Co	Etruria	Silk and cotton ribbons	1,960.55 francs	28.23	1.43

109785	1639	Sept. 3	Dreyfuss, Kohn & Co	Labrador	Silk and cotton goods	2, 444. 20 francs	211. 69	8. 65
107756	17509	Aug. 29	A. Wimpfheimer & Bro	Werra	Silk and cotton velvet	2, 560. 55 R. M.	192. 03	7. 50
109882	1707	Sept. 3	Megroz, Portier, G. & Co	Labrador	Fancy velvet	6, 799. 20 francs	676. 70	9. 95
109552	1678	Sept. 2	E. M. Benjamin	Adriatic	Silk velvet	27. 96	27. 96	7. 43
107731	382	Aug. 29	Spielman & Co	Labrador	Satin	6, 132. 05 francs	455. 90	9. 08
107401	16811	Aug. 29	Dreyfuss, Kohn & Co	Rhynland	Plush, &c	6, 107. 53 R. M.	551. 31	2. 81
107567	16794	Aug. 29	Wendt, Steinhausen & Co	Salier	do	22, 729. 11 R. M.	640. 33	7. 71
107658	17765	Aug. 29	Passavant & Co	do	Silk and cotton velvet	10, 622. 33 R. M.	818. 70	3. 64
109843	1708	Sept. 3	Vietor & Achelis	Werra	Silk mufflers	20, 866. 50 R. M.	761. 54	3. 12
108404	28	Aug. 31	Megroz, Portier, Grose & Co	St. Laurent	Satin	5, 005. 95 francs	156. 35	6. 13
109458	1350	Sept. 2	Passavant & Co	St. Germain	do	11, 334. 15 francs	695. 35	4. 97
109685	1952	Sept. 2	Vietor & Achelis	Labrador	Silk	7, 395. 75 francs	368. 03	2. 63
110009	2479	Sept. 3	Otto Andreas	do	Satin	11, 793. 16 francs	310. 60	6. 57
109842	1699	Sept. 3	Oberteuffer, A. & Co	Main	Satin	6, 807. 30 francs	447. 16	1. 63
109785	1641	Sept. 3	Megroz, Portier, G. & Co	Germanic	Silk	5, 108. 05 francs	83. 50	3. 67
119568	1349	Sept. 3	Dreyfuss, Kohn & Co	Labrador	Fancy velvet	5, 187. 65 francs	190. 59	11. 82
119681	2219	Sept. 2	Vietor & Achelis	do	Satin	1, 730. 40 francs	204. 55	4. 32
109785	1635	Sept. 3	Lemair Bros	Adriatic	Silk velvet	29, 527. 90 francs	1, 277. 35	8. 83
110161	1768	Sept. 3	Dreyfuss, Kohn & Co	Labrador	Satin	7, 821. 76 francs	690. 90	6. 42
110118	1756	Sept. 3	Fleitmenn & Co	Noordland	do	4, 341. 80 francs	278. 80	8. 99
106477	15810	Aug. 27	Deckerhoff, R. & Co	do	do	2, 663. 35 R. M.	239. 40	0. 88
106364	16325	Aug. 27	Hoeninghaus, C. & Co	St. Germain	Silk and cotton ribbons	9, 200. 85 f. ancs	81. 75	10. 43
109679	2221	Sept. 2	Dreyfuss, Kohn & Co	Rhynland	Silk hankerchiefs	15, 202. 85 R. M.	1, 587. 25	8. 93
109447	1157	Sept. 2	Meyer & Co	Labrador	Fancy velvet	12, 135. 00 francs	1, 084. 70	6. 10
110006	1779	Sept. 3	Wilmerding, Hoguet & Co	do	do	8, 134. 36 francs	496. 50	8. 36
109584	1588	Sept. 2	Vietor & Achelis	do	Satin, &c	5, 110. 25 francs	427. 45	9. 72
109447	1156	Sept. 2	G. Stelwag & Co	do	Silk and cotton trimmings	3, 375. 48 francs	328. 15	8. 13
109633	1407	Sept. 2	Wilmerding, H. & Co	do	Silk	3, 531. 29 francs	287. 10	9. 28
106039	15085	Aug. 26	Person, Harriman & Co	do	do	4, 792. 80 francs	444. 85	2. 41
106038	15084	Aug. 26	Wilmerding, H. & Co	St. Laurent	Silk and cotton velvet	8, 313. 10 francs	201. 00	9. 48
110064	2340	Sept. 3	Brown, Wood & Co	St. Simon	do	2, 623. 95 francs	249. 85	5. 55
109701	1453	Sept. 2	Luckemeyer & Schefer	Noordland	Fancy plush	3, 643. 65 R. M.	202. 45	3. 74
109458	1346	Sept. 2	Vietor & Achelis	Labrador	Silk	4, 448. 00 francs	165. 30	4. 23
110583	2720	Sept. 4	J. B. McCreery	do	Satin, &c	2, 956. 05 francs	125. 40	2. 47
106235	15549	Aug. 26	Passavant & Co	Adriatic	Silk, &c	30, 034. 15 francs	742. 90	2. 40
110161	1769	Sept. 3	Fleitmenn & Co	St. Germain	Silk and cotton ribbons	4, 799. 80 francs	115. 60	0. 42
103808	13198	Aug. 22	Iselin, Neeser & Co	Noordland	Silk and cotton	8, 672. 90 francs	37. 20	0. 40
107578	16822	Aug. 29	Hardt & Lindgens	Pennland	Silks	8, 954. 00 francs	36. 19	0. 87
108408	18108	Aug. 31	Wilmerding, Hoguet & Co	Westphalia	Satins	2, 176. 79 francs	18. 10	7. 35
106984	16461	Aug. 28	A. Rappard & Co	Salier	Cotton embroidery	1, 099. 50 florins	81. 45	5. 57
105945	15259	Aug. 26	Oberdorf & Heidleberg	Rhynland	do	20, 191. 07 francs	844. 23	8. 50
105910	15070	Aug. 26	Lawson Bros	St. Germain	do	2, 999. 32 francs	249. 53	8. 15
105825	15120	Aug. 26	R. McDonald	do	do	8, 631. 13 francs	703. 98	9. 07
105827	15473	Aug. 26	do	Normandie	do	4, 135. 59 francs	375. 45	6. 88
108406	33	Aug. 31	Passavant & Co	Amérique	do	4, 943. 98 francs	340. 30	7. 70
106277	15058	Aug. 25	Auffmordt & Co	Servia	Silks	8, 126. 70 francs	625. 70	9. 59
110156	1807	Sept. 3	Hoeninghaus, C. & Co	St. Germain	Silk and cotton ribbons	1, 729. 15 francs	166. 00	0. 31
109235	1061	Sept. 2	E. M. Benjamin	Labrador	Satin	18, 666. 35 francs	59. 10	2. 30
110075	1733	Sept. 3	E. Oelbermann & Co	Servia	Silks	7, 359. 10 francs	170. 15	6. 07
				Noordland	Silk and cotton velvets	3, 697. 95 R. M.	224. 55	

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	* Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
109882	1706	Sept. 3	Megroz, Portier, G. & Co.	Labrador	Silks.....	16,704.70 francs...	533.70	3.19
108420	51	Aug. 31	Spielman & Co.	Werra.....	Satins.....	1,198.30 R. M.	116.40	9.71
107885	18089	Aug. 31	E. M. Benjamin	Abyssinia ..	Velvets ..	6,993.65 francs....	181.70	2.60
109679	2220	Sept. 2	Meyer & Co.	Labrador ..	Plush.....	18,396.00 francs....	896.50	4.87
107514	17036	Aug. 29	Person & Harriman	Westphalia ..	Silks.....	5,846.45 francs....	435.55	7.45
108133	17887	Aug. 31	H. Sallenbach & Co.	Adriatic.....	do.....	13,451.60 francs....	554.05	4.04
107939	17772	Aug. 31	Viotor & Achelis	do.....	do.....	3,121.90 francs....	207.15	6.60
106924	16437	Aug. 28	Iselin, Neeser & Co.	Salier.....	do.....	29,099.55 francs....	2,518.95	8.78
109262	836	Sept. 1	E. Oelbermann & Co.	Werra.....	do.....	433.10 R. M.	30.95	7.15
109263	837	Sept. 1	do.....	Westphalia ..	do.....	3,857.55 francs....	232.15	6.02
109228	1362	Sept. 1	Oberteuffer, Abegg & Co.	St. Laurent ..	Silk velvet ..	6,296.40 francs....	620.00	9.85
108972	950	Sept. 1	Sylvester, Hilton & Co.	Adriatic.....	Silks.....	1,402.60 francs....	105.30	7.51
109631	1544	Sept. 2	Hugo Meyer & Co.	Labrador ..	Satin.....	7,832.60 francs....	557.80	7.01
109458	1351	Sept. 3	Viotor & Achelis	do.....	Silks.....	3,667.50 francs....	118.00	3.20
110004	1782	Sept. 3	Oberteuffer, Abegg & Co.	Noordland ..	Silk and cotton velvet ..	2,354.50 R. M.	46.75	1.98
109840	2336	Sept. 3	Konigsberger & Rudenberg	do.....	Brocaded velvet ..	3,087.15 R. M.	161.70	5.23
107564	16789	Aug. 29	Passavant & Co.	Werra.....	Fancy velvet ..	1,099.30 R. M.	86.25	7.84
110156	1805	Sept. 3	Hoeninghaus, C. & Co.	Labrador ..	Satin.....	7,743.10 francs....	237.70	3.53
110029	1712	Sept. 3	Iselin, Neeser & Co.	do.....	Fancy velvet ..	11,472.80 francs....	934.00	8.14
108678	133	Sept. 1	Person & Harriman	Adriatic.....	Silks.....	8,100.10 francs....	281.30	3.47
109228	1368	Sept. 1	Oberteuffer, Abegg & Co.	St. Laurent ..	do.....	21,205.40 francs....	389.90	1.83
110161	1771	Sept. 3	Fleitmann & Co.	Noordland ..	Serge.....	5,283.70 R. M.	99.40	1.88
108784	48	Aug. 31	Shaen & Fithian	Westphalia ..	Fancy velvet ..	1,959.85 francs....	183.95	9.38
104111	12861	Aug. 24	Dreyfuss, Kohn & Co.	Pennland.....	Silk and cotton ribbons ..	2,847.20 francs....	160.53	5.63
106665	16287	Aug. 27	do.....	Rhynland.....	do.....	1,801.25 francs....	137.37	7.36
108678	137	Sept. 1	Person & Harriman	Adriatic.....	Silks.....	14,548.45 francs....	179.05	1.23
103482	11972	Aug. 21	J. Meyer & Co.	Amérique.....	do.....	1,964.35 francs....	99.40	5.06
109779	1694	Sept. 3	Lewis Bros. & Co.	Labrador ..	Satin.....	3,693.85 francs....	281.70	7.62
107939	17773	Aug. 31	Viotor & Achelis	Adriatic.....	Satin, &c.....	9,482.25 francs....	604.41	6.38
107939	17771	Aug. 31	do.....	do.....	do.....	15,090.15 francs....	1,070.48	7.08
105186	14577	Aug. 25	W. H. De Forrest	Amérique.....	Satin.....	49,629.90 francs....	1,612.65	3.25
.....	14553	Aug. —	do.....	Celtic.....	do.....	9,464.60 R. M.	1,047.00	.....
107593	17398	Aug. 29	Iselin, Neeser & Co.	Werra.....	Silk and cotton velvet ..	5,751.50 R. M.	662.75	7.00
107967	17596	Aug. 31	Hardt, von Bernath & Co.	do.....	do.....	12,565.25 R. M.	539.53	9.37
107564	16790	Aug. 29	Passavant & Co.	do.....	Plush.....	12,636.45 francs....	595.19	4.74
106477	15811	Aug. 27	Hoeninghaus & Curtis	St. Germain ..	Silk and cotton velvet ..	9,875.30 R. M.	914.82	7.24
108120	17627	Aug. 31	Menke & Frenckel	Werra.....	Fancy velvet ..	6,716.85 R. M.	386.35	3.98
107355	17770	Aug. 29	Viotor & Achelis	Leerdam.....	Matelasse and satin ..	13,723.00 R. M.	186.86	2.78
106777	15959	Aug. 27	Aufmordt & Co.	Pennland.....	Twill silk.....	5,945.00 francs....	272.02	1.98
107545	17330	Aug. 29	E. M. Benjamin	St. Germain ..	Fancy velvet, &c.....	5,721.60 francs....	376.86	6.34
108678	139	Sept. 1	Person, Harriman & Co.	Adriatic.....	Satin.....	.....	669.45	12.05

107658	17764	Aug. 29	Victor & Achelis	Werra	Satin and Ottoman	1, 372.30 R. M.	30.16	2.12
107773	17066	Aug. 29	Spielman & Co.	Rhynland	Matalasso	806.85 R. M.	146.33	18.07
108471	410	Aug. 31	J. Meyer & Co.	do	do	849.70 R. M.	215.23	3.13
107513	17032	Aug. 29	Person, Harriman & Co.	Werra	Fancy velvet	1, 176.30 R. M.	93.18	7.90
108217	18016	Aug. 31	Luckemeyer & Schefer	C. Richmond	Satin	1, 915.50 francs	74.40	3.86
108569	144	Aug. 31	Hardt, von Bernuth & Co.	Adriatic	do	5, 044.21 francs	462.09	9.11
108762	18044	Aug. 29	Lewis Bros. & Co.	Werra	Satin and cotton velvet	2, 527.80 R. M.	122.45	4.43
107658	17763	Aug. 29	Victor & Achelis	do	Fancy plush	575.65 R. M.	57.04	9.88
107669	17146	Aug. 29	Otto Andreas	St. Germain	Silk	3, 946.45 francs	237.73	6.03
108711	744	Aug. 31	Oberteuffer, Abegg & Co.	Ems	Plush	13, 965.70 R. M.	322.62	2.31
108405	29	Aug. 31	Passavant & Co.	General Werder	Satin	1, 140.30	5.64	5.64
107134	16720	Aug. 29	Jas. McCreery & Co.	Westphalia	do	1, 302.75	5.87	5.87
108441	93	Aug. 31	Wilmerding, Hoguet & Co.	do	Silk and cotton velvet	1, 924.56	7.08	7.08
108441	94	Aug. 31	do	do	Velvets	1, 270.33	10.49	10.49
106335	15572	Aug. 26	Luckemeyer & Schefer	St. Germain	Silk and cotton ribbons	5, 871.40 francs	171.43	2.91
108709	741	Aug. 31	Oberteuffer, Abegg & Co.	Werra	Silk and cotton velvet	5, 110.50 R. M.	116.21	2.26
109325	1066	Sept. 2	E. M. Benjamin	Servia	Fancy velvet	6, 330.65 francs	154.46	2.43
109611	1540	Sept. 2	William H. De Forrest	Labrador	Satin	18, 984.60 francs	105.94	0.55
106519	16090	Aug. 27	Megroz, Portier, Grose & Co.	Rhynland	Fancy velvet	7, 415.30 R. M.	204.97	2.76
108122	17912	Aug. 31	L. Ernstein & Bro.	St. Germain	do	1, 674.50 francs	124.94	7.46
106360	15917	Aug. 26	Oberteuffer, Abegg & Co.	St. Laurent	Silk	12, 543.80 francs	425.64	3.39
107796	16830	Aug. 29	Auffmordt & Co.	Westphalia	Serge	8, 470.85 francs	55.95	0.66
107785	1640	Sept. 3	Dreyfus, Kohn & Co.	Labrador	Plush	3, 043.17 francs	457.81	15.05
109882	1701	Sept. 3	Megroz, Portier, Grose & Co.	do	Fancy velvet	4, 264.05 francs	413.11	9.63
108555	34	Aug. 31	Luckemeyer & Schefer	Adriatic	do	2, 837.00 francs	388.37	13.71
108552	429	Aug. 31	do	Werra	Silk and cotton velvet	1, 027.57 R. M.	75.53	7.39
106688	16146	Aug. 27	do	Rhynland	Silk and cotton ribbons	2, 697.95 francs	49.14	1.81
110087	1792	Sept. 2	Hardt, von Bernuth & Co.	Labrador	Satin	7, 672.50 francs	708.95	9.20
107427	18036	Aug. 29	J. F. Decker	Werra	Tie silk	2, 945.11 R. M.	33.45	1.13
98386	6383	Aug. 10	Iselin, Neeser & Co.	Germanic	Silk and cotton ribbons	8, 486.00 francs	725.65	8.55
109547	1363	Sept. 2	Oberteuffer, Abegg & Co.	Labrador	Satins	7, 519.00 francs	497.45	6.61
109984	1780	Sept. 3	L. Weddigen & Co.	do	do	6, 386.10 francs	102.36	1.60
108761	17	Aug. 25	Hoeninghaus, C. & Co.	Adriatic	Silk and cotton ribbons	3, 593.00 francs	169.25	4.70
109779	1693	Sept. 3	Lewis Bros. & Co.	Labrador	Fancy velvet	14, 326.75 francs	1, 056.19	7.37
110004	1783	Sept. 3	Oberteuffer, Abegg & Co.	Noordland	Plush and velvet	6, 839.23 R. M.	243.36	3.55
109225	2522	Sept. 1	Hardt, von Bernuth & Co.	Werra	Tie silk	4, 174.95 R. M.	327.35	7.84
109871	1717	Sept. 3	Iselin, Neeser & Co.	Noordland	Silk and cotton velvet	13, 507.40 R. M.	847.46	6.20
109778	1690	Sept. 3	Menke & Frenckel	Labrador	Silk and cotton goods	1, 828.81 francs	130.39	7.18
108813	306	Aug. 31	Otto Andreas	Werra	Silks	7, 234.66 R. M.	625.79	4.83
109984	1781	Sept. 3	L. Weddigen & Co.	Labrador	Velvets	4, 940.55 francs	437.40	9.58
110260	2727	Sept. 4	Sylvester, Hilton & Co.	do	Tie silks	4, 523.23 francs	349.80	7.73
107701	17160	Aug. 29	W. H. Greff & Co.	Eider	Silks	1, 146.00 francs	101.87	8.88
106612	15947	Aug. 29	Megroz, Portier, G. & Co.	Britannic	Velvets	40, 702.25 francs	527.00	1.29
109768	1548	Sept. 3	E. M. Benjamin	Labrador	do	17, 551.20 francs	606.05	3.45
109585	1414	Sept. 2	Openhym & Sons	Adriatic	Cotton embroidery	2, 388.25 francs	797.54	33.39
105329	15916	Aug. 23	Oberteuffer, Abegg & Co.	Gellert	do	6, 424.43 francs	535.53	8.17
105328	15920	Aug. 25	do	St. Germain	do	2, 211.02 francs	186.64	8.44
110161	1772	Sept. 3	Fleitmann & Co.	Noordland	Velvets	6, 288.00 R. M.	41.09	0.65
110192	2083	Sept. 3	Dreyfuss, Kohn & Co.	do	do	13, 764.40 R. M.	342.78	2.49
111209	3479	Sept. 3	Victor & Achelis	Germanic	Satins	8, 392.30 francs	261.06	3.11

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances ou opprisesment, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
110031	1961	Sept. 3	Otto Andrae	Noordland	Satins	7,366.51 francs	333.62	4.53
112014	4393	Sept. 7	Dreyfuss, Kohn & Co	Germanic	do	5,184.47 francs	375.75	7.27
111081	3167	Sept. 5	Vietor & Achelis	Edam	do	9,085.90 R. M.	160.19	1.76
110030	2196	Sept. 3	Iselin, Neeser & Co	Labrador	Silks	14,880.25 francs	334.74	2.28
110184	2209	Sept. 3	Dreyfuss, Kohn & Co	Noordland	Silk and cotton goods	3,757.45 R. M.	271.84	7.23
109566	1290	Sept. 2	Wm. H. De Forrest	Labrador	Serge	5,563.35 francs	155.13	2.73
110042	1967	Sept. 3	Lewis Bros	Noordland	Velvets	2,302.60 R. M.	194.24	8.43
110029	1711	Sept. 3	Iselin, Neeser & Co	Labrador	do	4,874.90 francs	65.13	0.72
109382	16462	Aug. 28	A. Rappard & Co	Noordland	Cotton embroidery	44,155.63 francs	2,208.66	5.00
109383	16463	Aug. 23	do	P. Calland	do	24,939.09 francs	1,099.90	4.41
109384	16464	Aug. 28	do	Main	do	3,774.35 francs	2,174.11	8.68
102076	10204	Aug. 17	Guggenheim & Sons	Ems	do	2,632.40 francs	168.00	4.45
96554	3408	Aug. 6	do	Werra	do	4,650.10 francs	195.00	7.41
102076	13475	Aug. 25	do	Eider	do	2,855.60 francs	190.00	4.08
102022	10203	Aug. 18	do	Aurania	do	2,855.60 francs	221.00	7.73
109882	1702	Sept. 3	Megroz, Portier, G. & Co	Labrador	Silk and cotton ribbons	3,390.15 francs	231.13	6.80
109882	1703	Sept. 3	do	do	Silks	5,023.95 francs	2,249.25	44.77
110209	2027	Sept. 3	Auffmordt & Co	Noordland	Velvets	15,073.65 R. M.	17.00	0.11
112289	4443	Sept. 8	Megroz, Portier, G. & Co	Germanic	Silks	6,213.30 francs	488.40	7.86
109914	1797	Sept. 3	Sallenbach & Co	Labrador	Satins	16,015.00 francs	298.53	1.86
112790	5110	Sept. 8	Fleitmunn & Co	Normandie	do	37,502.15 francs	2,277.75	7.40
103403	12118	Aug. 21	J. McCreery & Co	Celtic	Velvets	9,390.70 francs	430.63	4.58
112134	4365	Sept. 8	Person, Harriman & Co	Germanic	Silks	33,648.50 francs	2,390.85	7.13
111679	3475	Sept. 7	Lewis Bros. & Co	do	do	15,478.35 francs	1,135.25	7.33
113122	5595	Sept. 9	Passavant & Co	Gallia	do	9,168.40 francs	668.35	7.29
112090	4231	Sept. 8	E. M. Benjamin	Germanic	Velvets	27,951.65 francs	309.96	1.10
112728	4702	Sept. 8	Megroz, Portier, G. & Co	Normandie	Silks	20,455.75 francs	1,035.05	5.05
112728	4700	Sept. 8	do	do	do	10,369.68 francs	462.70	4.43
112790	4364	Sept. 8	Person, Harriman & Co	do	Velvets	8,075.45 francs	1,379.77	1.70
115013	8006	Sept. 14	L. Roessel	Ems	do	2,565.65 R. M.	65.30	6.44
106417	15821	Aug. 27	Iselin, Neeser & Co	Rhynland	Silk and cotton ribbons	17,215.90 francs	482.52	2.80
114478	7534	Sept. 12	Lewis Bros. & Co	Normandie	Velvets	11,084.80 francs	997.23	8.99
110156	1804	Sept. 3	Hoeninghaus & Curtis	Labrador	Silk and cotton ribbons	3,066.90 francs	568.91	1.85
109871	1716	Sept. 3	Iselin, Neeser & Co	Noordland	do	15,350.30 francs	335.62	2.18
111318	4259	Sept. 1	Speilmann & Co	do	Velvets	10,935.35 R. M.	686.82	6.28
113308	6157	Sept. 9	E. M. Benjamin	Gallia	Velvets and silks	20,686.15 francs	636.30	3.07
114182	7414	Sept. 14	Speilmann & Co	Belgenland	Plush	14,816.10 R. M.	1,192.85	8.05
112728	4701	Sept. 8	Megroz, Portier, G. & Co	Normandie	Silks	4,809.95 francs	453.20	9.42
114337	7572	Sept. 12	Openhym & Son	Belgenland	Velvets	14,654.82 R. M.	378.98	2.57
111341	4267	Sept. 7	Dreyfuss, Kohn & Co	Elbe	Plush	7,309.13 R. M.	553.96	7.58
112287	4935	Sept. 8	Meyer & Co	Normandie	Velvets	11,563.00 francs	862.98	7.46

114172	Sept. 12	J. F. Decker	Belgenland	do	1,099.80 R. M.	119.99	10.90
112839	Sept. 8	Auffmordt & Co	Normandie	Serge	6,743.65 francs	359.35	5.32
107781	Aug. 29	Oelbermann & Co.	Rhynland	Silk and cotton ribbons	2,595.05 francs	76.50	2.95
114181	Sept. 12	Speilmann & Co	Belgenland	Plush	3,549.35 R. M.	177.96	5.01
111385	Sept. 7	do	Elbe	Matelasse	3,522.15 R. M.	136.79	3.88
114492	Sept. 12	Oberteuffer, A. & Co	Belgenland	Velvet	11,267.05 R. M.	176.60	1.56
112177	Sept. 8	Luckemeyer & Schefer	Germanic	do	3,343.00 francs	278.62	8.33
114089	Sept. 12	Lewis Brothers & Co	Belgenland	do	948.35 francs	80.83	8.52
112790	Sept. 8	Fleitmann & Co	Normandie	Silk and cotton ribbons	5,830.50 francs	12.97	0.22
112571	Sept. 8	Victor & Achelis	do	Silk	7,386.75 francs	171.88	2.32
112386	Sept. 8	Sallenbach & Co.	Germanic	Velvet	2,554.35 francs	243.35	9.55
114113	Sept. 11	Hardt & Lindgens	Belgenland	do	1,610.95 R. M.	78.59	4.90
108772	Aug. 31	S. E. Block & Brother	Servia	Cotton lace	£522 18s. 3d	287.82	2.28
112779	Sept. 8	Hoeninghaus & Curtis	Normandie	Silk and cotton ribbons	6,190.85 francs	209.89	3.37
109780	Sept. 3	Einstein, Hersch & Co.	Labrador	Cotton embroideries	75,347.21 francs	2,796.82	3.72
114534	Sept. 12	Fleitmann & Co	Ems	Plush	1,471.80 R. M.	138.86	9.44
115318	Sept. 4	Hoeninghaus & Curtis	Celtic	Ribbons	2,269.50 francs	691.40	3.05
114388	Sept. 12	Fleitmann & Co.	Belgenland	Braid	7,189.50 R. M.	290.85	4.04
114529	Sept. 21	Luckemeyer & Schefer	do	Silk and cotton ribbons	2,527.90 francs	74.45	2.95
112035	Sept. 7	J. F. Decker	Normandie	Silks	28,503.91 francs	1,307.65	4.59
114533	Sept. 12	Passavant & Co	Ems	Silk and cotton ribbons	2,164.74 R. M.	174.97	8.08
114439	Sept. 12	Wilmerding, Hoguet & Co	Normandie	Silks	16,988.95 francs	711.08	4.19
109582	Sept. 2	J. F. Decker	do	do	22,151.87 francs	819.37	3.83
113184	Sept. 9	Wilmerding, Hoguet & Co	Germany	do	4,766.17 francs	132.90	2.79
103023	Sept. 20	Einstein, Hirsch & Co	Amérique	Cotton embroidery	79,450.97 francs	3,066.41	3.86
115210	Sept. 14	Guggenheim & Son	Ems	do	3,770.92 francs	267.93	7.11
113607	Sept. 10	do	Fulda	do	2,858.38 francs	217.37	7.60
115129	Sept. 4	Iselin, Neeser & Co	Wieland	Silks	5,345.65 francs	126.45	2.37
114534	Sept. 12	Fleitmann & Co	Ems	Silk and cotton goods	3,113.15 R. M.	207.70	6.67
115907	Sept. 15	L. Roessel & Co	Celtic	Satin	2,901.80 francs	55.75	1.90
115197	Sept. 14	Charles T. Strauss	Wieland	Cotton embroidery	4,661.05 francs	497.25	10.02
114183	Sept. 12	Brown, Wood & Kingman	Belgenland	Velvets	3,599.70 R. M.	489.50	13.60
114533	Sept. 12	Passavant & Co	Ems	do	3,392.28 R. M.	340.90	10.04
114533	Sept. 12	do	do	Plush	2,298.55 R. M.	152.67	6.64
115344	Sept. 14	E. M. Benjamin	do	do	5,490.45 R. M.	72.35	1.32
111852	Sept. 7	J. F. Decker	Eider	Velvet	12,445.25 R. M.	434.10	3.49
114355	Sept. 12	L. Weddigen & Co	Belgenland	do	10,969.95 R. M.	276.00	2.52
115533	Sept. 15	W. H. Greff & Co	Ems	do	11,383.92 R. M.	881.59	7.74
111861	Sept. 7	Passavant & Co	Elbe	do	14,750.10 R. M.	546.68	3.71
114629	Sept. 12	E. Oelbermann & Co	Ems	do	2,985.70 R. M.	214.67	7.19
111602	Sept. 7	do	Elbe	do	9,284.90 R. M.	236.48	2.55
111852	Sept. 7	J. F. Decker	do	do	8,556.80 R. M.	125.75	1.47
115452	Sept. 15	Spielman & Co.	Ems	do	3,278.00 R. M.	215.93	6.59
113196	Sept. 9	Wilmerding, Hoguet & Co	Fulda	Silk handkerchiefs and silks	3,655.80 R. M.	200.84	5.49
115165	Sept. 14	Person, Harriman & Co	Ems	Velvet	835.15 R. M.	70.03	8.53
112400	Sept. 4	G. Stellwag & Co	Normandie	Silks	3,693.04 francs	360.15	9.75
116398	Sept. 17	G. Tierce	Canada	Velvet	2,871.20 francs	131.57	4.58
112785	Sept. 8	Luckemeyer & Schefer	Normandie	Silks	4,747.20 francs	199.35	4.20
112785	Sept. 8	do	do	do	4,777.10 francs	490.90	10.28
115250	Sept. 14	E. Oelbermann & Co	Wieland	do	4,600.70 francs	452.50	9.84

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
116746	10137	Sept. 17	Shaen & Fithian.	Canada	Velvet	557.90 francs	49.80	Per ct. 8.92
115533	8628	Sept. 15	W. H. Graef & Co.	Ems	Silks	281.45 R. M.	25.02	8.89
115452	8629	Sept. 15	do	do	do	248.20 R. M.	19.87	8.01
118896	8646	Sept. 15	Spielman & Co.	do	do	1,748.50 R. M.	170.00	9.72
115575	13109	Sept. 22	Person, Harriman & Co.	Britannic	do	23,747.45 francs	1,501.50	6.32
112700	8659	Sept. 15	Megroz, Portier, Grose & Co.	Celtic	Velvet	2,953.10 francs	86.73	2.94
109785	5222	Sept. 8	Dreyfus, Kohn & Co.	Normandie	Velvets	11,196.60 francs	797.10	7.12
109447	1634	Sept. 3	do	Labrador	do	8,494.60 francs	651.75	7.67
111284	1158	Sept. 2	Wilmerding, Hoguet & Co.	do	Silks	27,129.11 francs	2,160.85	7.93
111860	3328	Sept. 7	H. Sallenbach & Co.	Rhein	Satins	5,543.40 francs	316.80	5.71
109633	1348	Sept. 2	Vietor & Achelis	Labrador	Silks	3,060.30 francs	273.95	8.95
109882	3689	Sept. 7	Passavant & Co.	Germanic	Satins	8,525.30 francs	254.85	2.99
108972	1410	Sept. 2	Person, Harriman & Co.	Labrador	Silks	13,415.70 francs	502.65	3.75
112131	1700	Sept. 3	Megroz, Portier, Grose & Co.	do	do	3,951.35 francs	360.75	9.13
112129	951	Sept. 1	Sylvester, Hilton & Co.	Adriatic	do	4,667.00 francs	362.55	7.77
110044	6112	Sept. 8	L. Roessel & Co.	Eider	Satins	1,858.85 R. M.	171.15	9.21
112130	6091	Sept. 3	do	Noordland	do	2,502.20 francs	199.65	7.98
112180	1833	Sept. 3	Wendt & Steinhauser	do	Plush, velvet, and ribbons	23,804.84 R. M.	708.15	2.97
111861	5460	Sept. 8	L. Roessel & Co.	Donau	Satin	4,157.75 francs	375.65	9.03
119914	3996	Sept. 7	Passavant & Co.	Elbe	Plush and velvet	3,591.50 R. M.	262.75	7.31
112728	1798	Sept. 3	H. Sallenbach & Co.	Labrador	Silks	50,676.45 francs	672.45	1.11
113403	4699	Sept. 8	Megroz, Portier, Grose & Co.	Normandie	do	4,106.55 francs	232.45	5.66
119058	6548	Sept. 9	Hoeninghaus & Curtis	do	Satin	18,867.30 francs	306.90	1.63
111859	1735	Sept. 3	Passavant & Co.	Labrador	Silks	5,283.85 francs	176.50	3.34
112289	3692	Sept. 7	do	Normandie	do	2,734.60 francs	122.05	4.46
112023	4440	Sept. 8	Megroz, Portier, Grose & Co.	Germanic	Velvets	4,367.30 francs	306.80	7.03
111794	4349	Sept. 7	Speilmann & Co.	Normandie	Crepe	5,020.85 francs	434.50	8.65
111823	3662	Sept. 7	Fleitmenn & Co.	Elbe	Velvets	1,986.53 R. M.	169.05	8.51
112347	4466	Sept. 7	Shaen & Fithian	Germanic	do	3,193.10 francs	126.84	3.97
111754	4507	Sept. 8	Wilmerding, Hoguet & Co.	do	do	3,154.12 francs	181.57	5.75
112764	3685	Sept. 7	Luckemeyer & Schefer	Elbe	do	5,201.14 R. M.	59.90	1.15
110178	4968	Sept. 8	Lewis Bros. & Co.	do	do	2,541.40 R. M.	194.92	7.67
106222	1713	Sept. —	Iselin, Neeser & Co.	Labrador	do	1,617.92 R. M.	275.11	4.88
103826	2352	Sept. 4	Hardt & Lindgens	Noordland	do	5,877.46 francs	330.00	5.61
110210	15313	Aug. 26	Guggenheim & Son	St. Germain	Cotton, embroidery	6,561.66 francs	347.50	5.29
10665	12293	Aug. 22	do	Amérique	do	2,133.00 francs	205.20	9.62
110182	2034	Sept. 3	Aufmordt & Co.	Labrador	Satin, cotton, ribbons	915.50 francs	85.60	9.35
109701	16286	Aug. 27	Dreyfuss, Kohn & Co.	Rhyndland	do	1,176.80 francs	117.90	10.01
111915	2085	Sept. 3	do	Noordland	do	3,010.15 francs	70.70	2.34
	1454	Sept. 2	Luckemeyer & Schefer	Labrador	do	4,244.81 R. M.	271.80	6.40
	3758	Sept. 7	Otto Andreas	Elbe	Silks			

111853	4008	Sept.	7	Julley & Co	do	Satins	3, 108.05 R. M.	193.55	6.23
112394	4501	Sept.	8	Hoeninghaus & Curtis	Germanic	do	19, 534.05 francs	136.05	.69
112605	5233	Sept.	8	James McCreery & Co.	do	do	8, 501.66 francs	348.30	4.97
111944	4016	Sept.	7	E. Oelbermann & Co.	Elbe	do	1, 975.75 R. M.	174.30	4.09
106037	15083	Aug.	26	Wilmerding, Hoguet & Co.	do	Velvets	8, 859.61 francs	839.45	9.47
112134	4259	Sept.	8	Person, Harriman & Co.	Germanic	Satin and embroidery	3, 756.30 francs	301.00	8.00
112385	4566	Sept.	8	H. Sallenbach & Co.	Normandie	Silk	5, 635.30 francs	204.50	3.00
111859	3696	Sept.	7	Passavant & Co.	do	do	1, 553.80 francs	74.05	4.82
109870	1718	Sept.	3	Iselin, Neeser & Co.	Rhynland	do	6, 959.05 francs	72.95	1.43
110675	3146	Sept.	4	Person, Harriman & Co.	Werra	do	8, 155.00 R. M.	767.70	9.40
111796	3967	Sept.	7	Hayward, Perry & Ryce	Germanic	do	£26 15s. 05d.	£0 15s. 8d.	2.09
112036	4221	Sept.	7	J. F. Decker	Normandie	do	4, 649.60 francs	155.45	3.03
111739	3841	Sept.	7	L. Weddigen & Co.	do	do	6, 873.65 francs	665.25	9.65
110229	2763	Sept.	4	W. H. De Forrest	Adriatic	do	62, 087.00 francs	1, 226.35	1.99
113059	5723	Sept.	9	Oberteuffer & Co.	Westernland	Plush	10, 499.80 R. M.	344.25	3.23
109778	1691	Sept.	3	Menke & Frenckel	Labrador	Satin	6, 699.86 francs	490.80	7.34
112571	4606	Sept.	8	Victor & Achelis	Normandie	Surah	11, 056.70 francs	134.80	1.23
112964	5231	Sept.	9	J. McCreery & Co.	do	Silk	15, 409.20 francs	429.35	2.36
105958	15297	Aug.	26	Einstein, Hirsh & Co.	St. Germain	Cotton embroidery	77, 928.25 francs	3, 347.98	4.20
113715	6997	Sept.	10	L. Roessel & Co.	Labrador	Satin	3, 172.55 francs	266.70	8.43
113264	5998	Sept.	9	L. Weddigen & Co.	Fulda	do	2, 520.40 R. M.	146.75	5.08
113715	6995	Sept.	10	L. Roessel & Co.	Labrador	do	2, 083.55 francs	100.65	4.82
112177	4408	Sept.	8	Luckemeyer & Schefer	Germanic	Fancy velvet	2, 547.00 francs	48.55	1.09
112785	5171	Sept.	8	do	Normandie	Satin	4, 382.30 francs	317.55	7.02
114387	7250	Sept.	12	Fleitmann & Co.	Belgenland	do	5, 101.95 R. M.	349.25	6.08
111859	3693	Sept.	7	Passavant & Co.	Normandie	Silk and cotton ribbon	8, 448.30 francs	287.35	3.03
115202	8290	Sept.	14	Oberteuffer & Co.	Wieland	Satin	13, 490.30 francs	1, 539.00	11.00
114766	8459	Sept.	14	Victor & Achelis	do	do	26, 353.70 francs	726.45	2.77
115318	8582	Sept.	14	Hoeninghaus, Curtis & Co.	Celtic	do	18, 837.20 francs	409.35	2.10
114268	7479	Sept.	12	Menke & Frenckel	Ems	Manufacturing silk and cotton	2, 257.80 R. M.	201.20	8.88
114511	8010	Sept.	12	P. Kleeberg	do	Cotton lace	2, 791.40 francs	146.90	5.22
110708	2550	Sept.	4	M. Guggenheim & Sons	Labrador	Manufacturing silk and cotton	3, 253.06 francs	160.00	4.93
114048	6924	Sept.	11	Wendt, Steinhausen & Co.	Belgenland	Silk and cotton velvet ribbons	14, 430.82 R. M.	276.65	1.20
110012	1695	Sept.	3	Megroz, Portier, Grose & Co.	Noordland	Silk and cotton velvet	25, 025.00 R. M.	1, 745.20	6.92
110852	2784	Sept.	5	A. Wimpfheimer & Co.	Donau	do	16, 206.54 florins	918.53	5.83
111794	6000	Sept.	10	Fleitmann & Co.	Fulda	Brocade velvet	2, 234.65 R. M.	178.00	7.94
113362	6029	Sept.	10	S. E. Block & Bro.	Gallia	Cotton lace	£933 5s. 9d.	810.38	4.81
111488	3468	Sept.	7	Megroz, Portier, Grose & Co.	Elbe	Silk and cotton velvet	110 20 50	882.32	8.00
111298	3485	Sept.	7	Victor & Achelis	do	do	236 76 80	330.13	1.31
112785	5169	Sept.	8	Luckemeyer & Schefer	Normandie	Silk and cotton ribbon	1, 693.65 francs	34.34	2.00
110261	2092	Sept.	4	Menke & Frenckel	Noordland	Fancy velvet	14, 167.39 R. M.	522.84	3.60
106280	15553	Aug.	26	E. Oelbermann & Co.	St. Germain	Silk and cotton ribbons	6, 813.05 francs	171.17	2.50
114387	7252	Aug.	12	Fleitmann & Co.	Belgenland	Serge	5, 852.05 R. M.	119.76	2.05
115575	8660	Aug.	15	Megroz, Portier, Grose & Co.	Celtic	Fancy velvet	4, 922.15 francs	218.61	4.45
111489	3753	Aug.	7	Menke & Frenckel	Elbe	do	5, 708.27 R. M.	358.25	6.27
112571	4608	Sept.	8	Victor & Achelis	Normandie	Satin	14, 526.95 francs	641.15	4.41
112660	5201	Sept.	8	Stapfer & Streuli	Oder	do	5, 258.85 francs	169.10	3.22
112700	5218	Sept.	8	Dreyfuss, Kohn & Co.	Normandie	do	3, 036.60 francs	158.50	5.22
110210	2033	Sept.	3	Aufmordt & Co.	Labrador	Silk and cotton ribbons	4, 134.65 francs	No advance	.....
110403	2451	Sept.	4	L. Weddigen & Co.	Noordland	Silk and cotton velvet	8, 114.85 R. M.	416.95	5.14

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
111944	4917	Sept. 7	E. Oelbermann & Co.	Edam	Silk and cotton velvet	7,419.15 R. M.	346.05	Per ct. 4.66
112289	4442	Sept. 8	Megroz, Portier, Grose & Co.	Germanic	Fancy velvet	12,460.85 francs	835.80	6.71
111019	2949	Sept. 5	Fleitmann & Co.	Donau	Brocade velvet	3,062.60 R. M.	239.55	7.82
111182	3327	Sept. 5	Hoeninghaus & Curtis	Labrador	Fancy velvet	4,771.00 francs	139.10	2.92
111342	3679	Sept. 7	Speilmann & Co.	Werra	Plush	1,375.25 R. M.	92.15	6.72
112385	4504	Sept. 8	H. Sallenbach & Co.	Normandie	Silk	13,253.85 francs	907.75	6.85
112289	4444	Sept. 8	Megroz, Portier, Grose & Co.	do	Satin, &c.	4,131.55 francs	124.05	3.00
109731	1853	Sept. 2	Hoeninghaus & Curtis	Germanic	Fancy silk	5,618.00 francs	87.85	1.56
110087	1793	Sept. 3	Hardt, von Bernuth & Co.	St. German	Silk and cotton velvet	3,977.00 francs	341.50	8.59
111407	3757	Sept. 7	Iselin, Neeser & Co.	Labrador	Pekin velvet	2,108.45 R. M.	92.00	4.36
111794	3661	Sept. 7	Fleitmann & Co.	Elbe	Brocade velvet	6,452.25 R. M.	554.10	8.59
112289	4441	Sept. 8	Megroz, Portier, Grose & Co.	Germanic	Satin, &c.	14,644.15 francs	518.50	3.53
112695	5332	Sept. 9	James McCreary & Co.	do	Silk	30,115.70 francs	457.75	1.52
109581	3482	Sept. 7	Viotor & Achelis	do	do	16,454.35 francs	453.55	2.76
112287	1559	Sept. 2	J. F. Decker & Co.	Normandie	Serge	16,947.85 francs	1,197.20	7.06
112287	4936	Sept. 8	Meyer & Co.	do	Satin	26,204.00 francs	1,079.35	4.12
111385	3673	Sept. 7	Speilmann & Co.	Elbe	Silk and cotton velvet	3,128.85 R. M.	211.95	1.77
112386	4561	Sept. 8	H. Sallenbach & Co.	Germanic	Satin	13,870.95 R. M.	288.45	2.08
112814	5032	Sept. 8	Otto Andreas	Normandie	Silk	22,863.89 francs	141.80	.62
113814	6590	Sept. 10	E. Oelbermann & Co.	do	Satin	3,508.95 francs	247.60	7.06
112694	5148	Sept. 8	Iselin, Neeser & Co.	do	Silk	6,475.15 francs	113.00	1.75
107769	17235	Aug. 29	E. Oelbermann & Co.	Salier	Satin	5,545.45 R. M.	441.15	7.96
108420	52	Aug. 31	Speilmann & Co.	Werra	Silk and cotton velvet	2,731.96 R. M.	190.50	6.97
114428	7275	Sept. 12	J. Meyer & Co.	Belgenland	Satin	5,399.95 R. M.	411.10	7.61
111385	3676	Sept. 7	Speilmann & Co.	Elbe	Silk and cotton velvet	2,452.07 R. M.	126.25	5.15
112571	4609	Sept. 8	Viotor & Achelis	Normandie	do	1,350.40 francs	104.40	7.73
112133	4362	Sept. 8	Person, Harriman & Co.	do	Silks	5,565.60 francs	389.75	7.00
112102	4510	Sept. 8	Dreyfus, Kohn & Co.	do	do	6,096.98 francs	195.45	3.21
112659	5204	Sept. 8	Stapfer & Streuli	do	Satins	5,201.30 francs	108.10	2.08
113197	6146	Sept. 9	Wilmerding, Hognet & Co.	Fulda	do	1,221.30 florins	81.40	6.67
112662	5203	Sept. 8	Stapfer & Streuli	Normandie	Serge	14,367.00 francs	412.95	2.87
112157	4396	Sept. 8	William Openhym & Son	St. German	Silks	6,137.83 francs	296.80	4.84
114428	7276	Sept. 12	J. Meyer & Co.	Belgenland	Matelasse	3,230.80 R. M.	96.75	2.99
114557	7721	Sept. 11	G. Stellwag & Co.	Normandie	Satin	2,247.07 francs	115.10	5.12
112122	4196	Sept. 8	H. H. Schweitering, Son & Co.	Labrador	do	6,525.80 francs	315.55	4.84
115575	5174	Sept. 8	Luckemeyer & Schefer	Normandie	Silk and cotton ribbons	3,280.20 francs	22.53	.70
116610	8666	Sept. 15	Megroz, Portier, Grose & Co.	Celtic	Silk	6,996.80 francs	136.13	1.94
114387	10055	Sept. 17	Lewis Brothers & Co.	Canada	Fancy velvet	5,528.20 francs	526.05	9.51
115575	7244	Sept. 12	Fleitmann & Co.	Belgenland	Silk and cotton velvet	21,251.84 francs	729.59	3.43
115575	8662	Sept. 15	Megroz, Portier, Grose & Co.	Celtic	Fancy silk, &c.	5,805.45 francs	28.17	.40
115575	8663	Sept. 15	do	do	Fancy velvet, &c.	11,587.10 francs	782.19	6.94

115894	Sept. 15	E. M. Benjamin	Aurania	Fancy velvet	15, 608. 00 francs	395. 53	2. 53
112781	Sept. 8	do	Normandie	Fancy plush	20, 325. 15 francs	340. 24	1. 13
114474	Sept. 12	Konigsberger & Rudenberg	Belgenland	Velvets	3, 466. 75 francs	119. 92	3. 46
112839	Sept. 8	Aufmordt & Co	Normandie	Surah	4, 103. 45 francs	110. 25	2. 68
115893	Sept. 15	E. M. Benjamin	Celtic	Fancy velvet	25, 200. 40 francs	76. 18	. 30
115263	Sept. 14	W. Openhym & Son	Wieland	Satin	2, 434. 80 francs	65. 40	2. 66
112023	Sept. 7	Speilmann & Co	Normandie	Silk	7, 666. 10 francs	704. 34	9. 18
116844	Sept. 18	Megroz, Portier, Grose & Co	Canada	Silk handkerchiefs	9, 282. 35 francs	488. 04	5. 25
115452	Sept. 15	Speilmann & Co	Ems	Matelasse	2, 841. 00 francs	115. 10	4. 00
116617	Sept. 17	Pleitmann & Co	Canada	Silk	10, 081. 40 francs	428. 20	4. 25
114382	Sept. 12	Iselin, Neeser & Co	Belgenland	Silk and cotton velvet	7, 166. 35 francs	529. 63	7. 53
114588	Sept. 12	Hardt, von Bernuth & Co	do	do	6, 475. 00 francs	543. 76	8. 40
115894	Sept. 15	E. M. Benjamin	Aurania	Silk	8, 413. 55 francs	253. 20	3. 00
116988	Sept. 18	Iselin, Neeser & Co	Waesland	Velvets	5, 638. 00 francs	463. 14	8. 21
116844	Sept. 18	Megroz, Portier, Grose & Co	Canada	Fancy velvet	3, 411. 05 francs	256. 00	7. 50
116360	Sept. 18	Konigsberger & Rudenberg	do	Satin	1, 187. 40 francs	96. 05	8. 08
116966	Sept. 18	A. Cambrich & Son	Normandie	Silk velvet	8, 802. 40 francs	110. 05	1. 24
116955	Sept. 18	R. F. Downy & Co	do	do	837. 25 francs	23. 76	2. 86
116735	Sept. 17	Iselin, Neeser & Co	Canada	Silk	8, 158. 45 francs	233. 61	2. 85
116844	Sept. 18	Megroz, Portier, Grose & Co	do	do	1, 495. 40 francs	132. 95	8. 00
114475	Sept. 12	Konigsberger & Rudenberg	Ems	Fancy velvet	6, 625. 65 francs	280. 07	4. 22
115907	Sept. 15	L. Roessel & Co	Celtic	Silk velvet, &c	2, 863. 12 francs	251. 76	8. 80
117660	Sept. 21	do	Westphalia	Fancy velvet	6, 284. 90 francs	242. 68	3. 84
116143	Sept. 16	Otto Andreas	Ems	Silk	8, 338. 65 francs	656. 76	7. 85
117595	Sept. 21	W. Openhym & Sons	Waesland	Silk and cotton velvet	9, 823. 72 francs	324. 90	3. 67
114633	Sept. 12	Dreyfuss, Kohn & Co	Ems	Plush	3, 262. 40 francs	250. 73	7. 69
116776	Sept. 18	do	Aurania	Satin	2, 484. 90 francs	247. 34	9. 93
117217	Sept. 19	Menke & Frenckel	Waesland	Fancy velvet	5, 601. 62 francs	533. 53	9. 93
114518	Sept. 21	Passavant & Co	Belgenland	Silk and cotton velvet	8, 422. 83 francs	385. 42	4. 57
1143 3	Sept. 12	Meyer & Co	do	Plush	4, 156. 20 francs	371. 15	8. 92
116000	Sept. 17	Lewis Brothers & Co	Canada	do	4, 305. 75 francs	362. 61	8. 43
116377	Sept. 17	Victor & Achelis	Main	Silk	17, 562. 20 francs	926. 41	5. 27
116484	Sept. 17	Wilmerding, Hoguet & Co	Canada	do	13, 600. 00 francs	1, 014. 98	7. 45
114192	Sept. 21	Victor & Achelis	W. A. Schalten	Matelasse	8, 571. 70 francs	323. 73	3. 77
113288	Sept. 9	E. Oelbermann & Co	Fulda	Silk and cotton velvets	9, 246. 10 R. M	342. 24	3. 70
114770	Sept. 14	Megroz, Portier, Grose & Co	Belgenland	do	3, 078. 76 R. M	258. 30	8. 39
114219	Sept. 12	Hicks Brothers	do	do	5, 132. 85 R. M	392. 91	7. 65
112785	Sept. 8	Luckemeyer & Schefer	Normandie	Fancy velvets	2, 589. 00 francs	281. 74	10. 89
116144	Sept. 16	Iselin, Neeser & Co	Westphalia	Silk	19, 996. 85 francs	1, 819. 09	9. 10
110182	Sept. 3	Dreyfuss, Kohn & Co	Noordland	Silk and cotton ribbons	2, 548. 00 francs	115. 74	4. 55
112785	Sept. 8	Luckemeyer & Schefer	Normandie	do	2, 808. 10 francs	261. 34	9. 29
114644	Sept. 12	A. Wempheimer & Bro	Belgenland	Fancy silk	1, 498. 75 R. M	80. 28	5. 36
111754	Sept. 7	Luckemeyer & Schefer	Elbe	Plush	4, 014. 05 R. M	313. 79	7. 72
113974	Sept. 11	Speilmann & Co	Fulda	Silk plush	4, 319. 65 R. M	441. 95	1. 38
113815	Sept. 10	E. Oelbermann & Co	Elbe	Silks	1, 886. 85 R. M	180. 92	9. 55
114622	Sept. 12	Oberbauer, Abegg & Co	Normandie	Fancy velvet	4, 888. 70 francs	455. 00	9. 21
114439	Sept. 12	Wilmerding, Hoguet & Co	do	do	4, 148. 55 francs	245. 36	5. 91
114588	Sept. 12	Hardt, von Bernuth & Co	Belgenland	do	2, 878. 64 R. M	41. 82	1. 46
113502	Sept. 10	Speilmann & Co	Fulda	Satin	1, 034. 41 florins	88. 47	8. 55
113053	Sept. 9	W. H. De Forrest	Germanic	Silk	4, 412. 75 francs	603. 76	13. 68

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
109547	1364	Sept. 2	Oberteuffer, Abegg & Co.	Labrador	Manufactured silk and cotton	5,595.20 francs	550.72	9.84
114588	7664	Sept. 12	Hardt, von Bernuth & Co	Belgenland	Tie silk	3,623.19 R. M.	280.92	7.75
114387	7245	Sept. 12	Fleitmann & Co	do	Plush	1,614.00 R. M.	72.56	4.41
112400	5424	Sept. 8	G. Stellwag & Co	Normandie	Tricotine	3,316.16 francs	272.65	8.22
115575	8661	Sept. 15	Megroz, Portier, Grose & Co.	Celtic	Satin	3,832.70 francs	304.67	7.94
116776	10301	Sept. 18	Dreyfuss, Kohn & Co.	Aurania	Velvets	8,156.91 francs	712.22	8.73
115639	8785	Sept. 15	Sylvester, Hilton & Co.	do	Satin	1,029.55 francs	98.61	9.57
115288	8385	Sept. 14	Person, Harriman & Co.	Aurania	Satin, &c.	30,156.95 francs	2,355.44	7.82
115272	9302	Sept. 14	W. H. Riley & Co.	Ems	Satin	728.05 R. M.	58.25	8.00
114350	7621	Sept. 12	Iselin, Neeser & Co.	do	Plush	5,497.50 R. M.	403.41	7.33
115165	8272	Sept. 14	Person, Harriman & Co.	Wieland	Fancy velvets	3,622.05 R. M.	138.13	3.81
115139	8131	Sept. 14	Iselin, Neeser & Co.	Canada	do	8,049.30 francs	466.57	5.79
116716	9972	Sept. 17	Roberts, Cushman & Co	Germanic	Satin velvets	6,241.90 francs	257.59	4.12
112386	4560	Sept. 8	H. Sallenbach & Co.	Ems	Fancy silk	2,048.20 francs	418.95	20.50
114900	7910	Sept. 14	Hardt & Lindgens	Wieland	Silk and cotton velvet	1,957.45 R. M.	96.43	4.93
115314	8366	Sept. 14	Luckemeyer & Schefer	do	Fancy velvet	2,177.00 francs	135.10	6.21
115397	8848	Sept. 15	Wilmerding, Hoguet & Co	do	do	3,091.16 francs	237.04	7.67
114933	8025	Sept. 14	Luckemeyer & Schefer	Ems	Silk and cotton velvet	3,015.90 R. M.	48.53	1.61
116674	10013	Sept. 17	E. Oelbermann & Co	Canada	Satin	966.25 francs	52.01	5.38
109920	1985	Sept. 3	J. Meyer & Co	Noordland	Fancy velvet	1,049.20 R. M.	80.02	7.63
115314	8365	Sept. 14	Luckemeyer & Schefer	Wieland	Plush	2,600.00 francs	100.90	3.88
109746	1946	Sept. 3	Schall & Co.	Labrador	Silk handkerchiefs	5,896.20 francs	52.11	.88
112496	4773	Sept. 8	Ch. J. Strauss & Bro	Gallia	Cotton embroidery	6,431.75 francs	521.03	8.10
113685	6994	Sept. 10	Louis Roessel & Co	Fulda	Satin	3,155.10 francs	243.32	7.71
114204	7064	Sept. 12	Aufmordt & Co	Belgenland	Velvets	38,006.45 R. M.	548.35	1.44
116788	10252	Sept. 18	Luckemeyer & Schefer	Canada	Plush	5,968.00 francs	405.00	6.79
116788	10251	Sept. 18	do	do	do	9,523.68 francs	307.60	3.23
114146	7091	Sept. 12	Schwietering, S. & Co	Belgenland	Velvet	21,008.90 R. M.	1,116.26	5.29
118218	11600	Sept. 21	Megroz, Portier, Grose & Co	Eider	do	5,239.50 R. M.	313.60	5.88
117117	10754	Sept. 19	do	Waesland	do	10,553.00 R. M.	793.10	7.52
114587	7585	Sept. 12	do	Ems	Silks	9,050.80 R. M.	592.73	6.55
116944	10605	Sept. 18	James McCreery & Co	Canada	Velvets	16,620.25 francs	1,289.15	7.76
114382	7180	Sept. 12	Iselin, Neeser & Co.	Belgenland	Silk and cotton ribbons	8,870.00 francs	205.48	2.32
115564	9268	Sept. 15	Victor & Achelis	Aurania	Plush	4,256.45 francs	292.21	6.87
114625	7683	Sept. 12	James McCreery & Co	Wieland	Velvets	19,917.30 francs	669.90	3.37
116484	9874	Sept. 17	Wilmerding, Hoguet & Co.	Canada	do	2,363.73 francs	180.57	7.64
117361	10834	Sept. 19	Oberteuffer, Abegg & Co.	Waesland	do	7,129.50 R. M.	56.42	0.79
113035	10248	Sept. 9	Hardt, von Bernuth & Co	Elbe	do	2,097.13 R. M.	189.25	9.02
116788	10253	Sept. 18	Luckemeyer & Schefer	Canada	do	3,342.00 francs	238.70	7.14
115167	8036	Sept. 14	W. H. Greff & Co	Wieland	Silk handkerchiefs	1,935.55 francs	138.26	7.51
114614	7769	Sept. 17	A. Wimpelheimer & Bro.	Belgenland	Velvets	1,497.18 R. M.	115.29	7.70

115971	Sept. 16	Einstein, Hirsh & Co	Normandie	Cotton embroidery	99,398.99 francs	8,342.37	8.39
116777	Sept. 18	do	Canada	do	97,683.70 francs	7,154.06	7.32
104380	Sept. 24	Wilmerding, Hoguet & Co	Eider	Mufflers	3,801.40 francs	225.35	5.93
108407	Aug. 31	do	Salier	do	3,792.80 florins	216.00	5.70
116844	Sept. 18	Megroz, Portier, Grose & Co	Canada	Silks	2,930.60 francs	146.80	5.01
116771	Sept. 27	E. M. Benjamin	do	Velvets	25,038.85 francs	543.65	2.17
118443	Sept. 22	Fleitmann & Co	Eider	do	12,730.00 R. M.	1,017.68	7.99
117107	Sept. 19	Schwietering, S. & Co	Waesland	do	30,179.85 R. M.	1,660.85	5.50
116687	Sept. 17	Victor & Achelis	Canada	Silk	16,019.80 francs	1,372.45	8.57
117064	Sept. 18	Hoeninghaus & Curtis	do	Satin	8,309.25 francs	121.02	1.46
118233	Sept. 21	L. Erinstein & Bro	Eider	Silk and cotton velvet	2,275.68 R. M.	164.82	7.24
116844	Sept. 18	Megroz, Portier, Grose & Co	Canada	Silks	9,037.70 francs	842.55	9.32
115061	Sept. 14	Passavant & Co	Wieland	Satin	13,899.50 francs	787.10	5.66
117064	Sept. 18	Hoeninghaus & Curtis	Canada	Silks	2,580.65 francs	232.81	9.02
115061	Sept. 14	Passavant & Co	Wieland	do	7,457.85 francs	319.60	4.28
116552	Sept. 17	do	Canada	do	6,542.80 francs	303.90	4.64
115061	Sept. 14	do	Wieland	Satins	8,570.00 francs	677.53	7.91
118654	Sept. 21	Otto Andreas	Eider	do	5,916.45 R. M.	403.66	6.82
119076	Sept. 22	Megroz, Portier, Grose & Co	Britannic	Silks	19,967.10 francs	1,617.60	8.10
115575	Sept. 15	do	Celtic	do	20,134.00 francs	1,740.14	8.64
117016	Sept. 18	E. Oelbermann & Co	Waesland	Plush	15,209.65 R. M.	80.29	0.52
116921	Sept. 18	H. Sallenbach & Co	Canada	Velvet	3,388.15 francs	222.44	6.70
117635	Sept. 21	Victor & Achelis	Hammonia	Silk	5,968.00 francs	261.40	4.38
116783	Sept. 18	Schweitering & Co	Germanic	Satins	1,831.80 francs	124.75	6.9
118458	Sept. 21	Passavant & Co	Hammonia	Silks	14,403.60 francs	94.65	0.65
119076	Sept. 22	Megroz, Portier, G., & Co	Britannic	do	3,291.00 francs	263.77	8.0
119930	Sept. 24	E. Oelbermann & Co	Westernland	Velvets	7,387.05 R. M.	421.97	5.71
119897	Sept. 24	Iselin, Neeser & Co	do	do	4,638.20 R. M.	277.97	6.00
119931	Sept. 24	L. Roessel & Co	do	do	2,498.72 R. M.	138.57	5.56
119754	Sept. 24	Fleitmann & Co	do	do	3,442.05 R. M.	125.53	3.66
119658	Sept. 24	Dreyfus, Kohn & Co	do	do	3,345.65 R. M.	275.54	8.21
119889	Sept. 24	Luckemeyer & Schefer	do	do	1,701.45 R. M.	154.65	9.11
118483	Sept. 21	Iselin, Neeser & Co	Hammonia	Silks	5,761.65 francs	281.20	4.86
119033	Sept. 22	Spielmann & Co	Normandie	Satin	4,490.45 francs	394.65	8.77
112813	Sept. 8	W. Schroeder & Co	Noordland	Velvets	6,098.50 R. M.	465.54	7.64
119504	Sept. 24	L. Weddigen & Co	Westernland	do	10,363.30 R. M.	205.07	1.97
116844	Sept. 18	Megroz, Portier G., & Co	Canada	Silk and cotton ribbons	3,499.80 francs	233.55	6.68
117053	Sept. 18	W. Schutte & Co	Waesland	Velvet	1,057.10 R. M.	93.88	8.8
116773	Sept. 17	Person, Harriman & Co	Canada	Silk	4,850.55 francs	151.00	3.11
120011	Sept. 25	Oberteuffer, A., & Co	Hammonia	Satins	9,868.65 francs	521.45	5.29
119931	Sept. 24	L. Roessel & Co	Westernland	do	2,259.15 francs	160.00	7.0
116654	Sept. 17	Hardt, von B., & Co	Pennland	do	3,548.90 francs	264.80	7.4
114613	Sept. 12	E. Oelbermann & Co	Belgenland	Velvets	12,550.45 R. M.	121.60	0.9
119620	Sept. 24	Spielmann & Co	Waesland	do	7,401.79 R. M.	447.55	6.0
120936	Sept. 28	Victor & Achelis	St. Simon	Paraplines	4,023.15 francs	466.80	11.6
120585	Sept. 26	Passavant & Co	Westernland	Velvet	6,191.85 R. M.	381.30	6.1
116580	Sept. 17	Gagelin & Delafon	Canada	Silk	8,575.30 francs	135.95	1.5
115139	Sept. 14	Iselin, Neeser & Co	Wieland	Silk and cotton ribbons	13,762.85 francs	879.30	6.3
119803	Sept. 24	L. Weddigen & Co	Westernland	Velvets	4,528.20 R. M.	229.45	5.0
118429	Sept. 21	Lewis Brothers & Co	Etruria	Silk	1,964.85 francs	176.00	8.9

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
120010	14099	Sept. 25	Oberteuffer, A., & Co.	Normandie	Silk.	3,977.40 francs.	245.00	6.16
118458	12238	Sept. 21	Passavant & Co.	Hammonia	do	4,581.15 francs.	281.85	6.17
118494	12219	Sept. 21	E. Oelbermann & Co.	Eider	Plush.	6,428.15 R. M.	45.35	0.7
119978	14668	Sept. 24	L. Roessel & Co.	St. Simon	Satin	2,785.25 francs.	176.35	6.32
120579	14682	Sept. 26	Hardt & Lindgens	Westernland	Velvet.	1,480.39 R. M.	52.75	3.58
110075	1734	Sept. 13	E. Oelbermann & Co.	Noordland	Plush.	24,158.00 R. M.	60.95	0.25
119855	14051	Sept. 24	Passavant & Co.	Westernland	Silk and cotton ribbons.	994.70 francs.	98.20	9.84
120385	14622	Sept. 26	do	do	Plush.	1,503.70 R. M.	90.60	6.00
120010	14098	Sept. 25	Oberteuffer, A., & Co.	Normandie	Silk.	4,560.25 francs.	334.65	7.34
119895	14146	Sept. 24	J. Meyer & Co.	Westernland	Matelasse.	2,382.60 R. M.	187.70	8.8
120635	14828	Sept. 26	Lewis Brothers & Co.	St. Simon	Plush.	821.70 francs.	77.45	9.36
117215	12952	Sept. 19	L. Roessel & Co.	Adriatic	Satin	3,786.85 francs.	325.25	8.6
120695	15730	Sept. 26	Spielmann & Co.	Westernland	Velvet.	7,900.40 R. M.	612.15	7.7
117448	10940	Sept. 19	Fleitmann & Co.	Waesland	Silk and cloth velvet.	11,307.53 R. M.	277.44	2.44
117110	11077	Sept. 19	Spielmann & Co.	do	do	6,151.58 R. M.	414.42	6.72
112023	4344	Sept. 7	do	do	Satin, &c.	6,843.00 francs.	613.15	8.95
115319	8246	Sept. 14	Hoeninghaus & Curtis	Wieland	Silk.	6,079.10 francs.	205.70	5.03
115597	8849	Sept. 15	Wilmerding, Hoguet & Co.	do	Satin	7,775.33 francs.	662.24	8.51
116827	10179	Sept. 18	Meyer & Co.	Canada	Fancy velvet	12,727.00 francs.	1,116.13	8.76
115597	8847	Sept. 15	Wilmerding, Hoguet & Co.	Wieland	Silk.	4,474.43 francs.	135.68	3.02
116376	9896	Sept. 17	Victor & Achelis	Normandie	do	2,143.30 francs.	156.70	7.32
116617	10023	Sept. 17	Fleitmann & Co.	Canada	Manufactured silk and cotton	3,938.75 francs.	150.37	3.83
116614	10048	Sept. 17	Spielman & Co.	do	Silk	7,969.85 francs.	332.65	5.04
112024	4260	Sept. 7	do	Normandie	do	14,380.30 francs.	368.05	2.55
114638	8015	Sept. 12	Brown, Wood & Co.	Ems	Fancy plush	2,021.50 R. M.	102.00	5.04
117284	11172	Sept. 19	J. Meyer & Co.	Waesland	Silk and cotton velvet	3,462.60 R. M.	292.42	8.43
116521	9860	Sept. 17	G. Stellwag & Co.	Canada	Fancy velvet	3,148.64 francs.	273.88	8.70
117802	10608	Sept. 18	Sylvester, Hilton & Co.	do	do	2,354.10 francs.	214.43	9.09
114518	7287	Sept. 21	Passavant & Co.	Belgenland	Velvet.	8,715.83 R. M.	141.34	1.65
117457	10938	Sept. 19	Aufmordt & Co.	Waesland	Silk and cotton velvet	14,074.40 R. M.	1,094.49	7.77
117428	10944	Sept. 19	Louis Weddigen & Co.	do	do	9,621.55 R. M.	483.43	5.00
117742	12069	Sept. 21	Wm. Openhym & Son.	Eider	do	8,619.16 R. M.	396.95	4.59
118415	12231	Sept. 21	Passavant & Co.	do	do	1,229.14 R. M.	94.00	7.64
117875	11234	Sept. 21	Luckemeyer & Schefer	Waesland	do	4,733.50 R. M.	142.99	3.02
116653	11120	Sept. 17	Hardt, von Bernuth & Co.	Westernland	Satin	5,353.40 francs.	311.41	5.85
117961	11400	Sept. 21	Wilmerding, Hoguet & Co.	Eider	Tie silk	2,808.33 R. M.	155.05	5.52
116679	10240	Sept. 17	J. F. Decker	Canada	Silk.	13,489.23 francs.	219.80	1.63
117483	12248	Sept. 21	Iselin, Neeser & Co.	Hammonia	Fancy velvet	5,643.35 francs.	816.41	14.45
117633	11582	Sept. 21	Victor & Achelis	Eider	Plush.	1,070.15 R. M.	82.28	7.66
118503	12047	Sept. 21	Spielmann & Co.	do	Satin	4,060.10 R. M.	380.28	9.36
118503	12045	Sept. 21	do	do	Matelasse	2,752.65 R. M.	119.93	4.35

118090	Sept. 21	Menke & Frenckel	Britannic	Satin	2,853.65 francs	267.54	9.38
116788	Sept. 18	Luckemeyer & Schefer	Canada	do	1,931.15 francs	156.30	8.00
118523	Sept. 21	Oberteuffer, Abegg & Co	Hammonia	do	1,923.25 francs	163.71	8.52
118117	Sept. 21	Konigsberger & Rudenberg	Eider	Silk and cotton velvets	4,821.80 R. M.	170.72	3.54
117015	Sept. 18	E. Oelbermann & Co	Canada	Silk and cotton ribbons	5,855.20 francs	262.33	4.47
118161	Sept. 21	W. H. Greff & Co	Eider	Silk and cotton velvet	3,965.45 R. M.	838.00	21.13
118993	Sept. 22	A. Wimpfheimer & Bro	do	Fancy plush	277.72 R. M.	22.78	8.30
117048	Sept. 18	Otto Andreas	Normandie	Manufactured silk and cotton	2,952.85 francs	60.25	2.06
116969	Sept. 18	Hardt, von Bernuth & Co	Waesland	Tie silk	3,587.30 R. M.	254.01	7.07
118415	Sept. 22	Passavant & Co	Eider	Silk and cotton velvet	3,866.95 R. M.	174.78	4.52
118520	Sept. 21	Louis Weddigen & Co	do	do	1,762.45 R. M.	121.24	6.86
117987	Sept. 21	Person, Harriman & Co	do	do	869.27 R. M.	29.79	3.45
118428	Sept. 21	Dreyfuss, Kohn & Co	do	Velvet	1,751.01 R. M.	158.35	9.00
116688	Sept. 17	Victor & Achelis	Canada	Silks	11,453.00 francs	506.26	4.42
117361	Sept. 19	Oberteuffer, Abegg & Co	Waesland	Velvet	4,555.80 R. M.	129.09	2.83
117505	Sept. 19	Hoeninghaus, C., & Co	do	Satin	1,779.80 R. M.	160.49	9.60
116773	Sept. 17	Person, Harriman & Co	Canada	ko	4,278.10 francs	276.78	6.47
116827	Sept. 18	Meyer & Co	do	do	23,390.00 francs	690.28	3.00
112385	Sept. 8	H. Sallenbach & Co	Normandie	Silks	38,425.80 francs	301.05	0.80
116693	Sept. 17	Otto Andreas	Canada	do	8,163.89 francs	267.90	3.28
119076	Sept. 22	Megroz, Portier, G., & Co	Britannic	Velvet	6,746.15 francs	418.20	6.20
116773	Sept. 17	Person, Harriman & Co	Canada	Silks	1,284.25 francs	1,208.60	9.41
116844	Sept. 18	Megroz, Portier, G., & Co	do	do	11,117.75 francs	937.45	8.43
116844	Sept. 18	do	do	do	11,132.30 francs	1,019.90	9.25
116844	Sept. 18	do	do	do	9,267.80 francs	499.23	5.38
116921	Sept. 18	H. Sallenbach & Co	Britannic	Satins	21,365.95 francs	352.60	1.65
116993	Sept. 17	Otto Andreas	Canada	Silks	3,998.81 francs	313.45	8.00
117284	Sept. 19	J. Meyer & Co	Waesland	Satins	3,075.35 R. M.	212.09	6.90
116788	Sept. 18	Luckemeyer & Schafer	Canada	Silk and cotton ribbons	1,812.25 francs	55.75	3.06
116788	Sept. 18	do	do	Silks	2,772.95 francs	165.15	6.00
118001	Sept. 21	Roberts, Cushman & Co	Hammonia	Satins	11,763.85 francs	194.65	1.64
116687	Sept. 17	Victor & Achelis	Canada	Silks	4,219.95 francs	33.92	8.35
116944	Sept. 18	James McCreery & Co	do	Satin	4,099.40 francs	352.35	8.60
117634	Sept. 21	Victor & Achelis	Hammonia	do	14,703.30 francs	777.67	5.29
126773	Sept. 17	Person, Harriman & Co	Canada	Silks	4,762.85 francs	406.80	8.54
116788	Sept. 18	Luckemeyer & Schafer	do	do	6,769.00 francs	247.70	3.66
116844	Sept. 18	Megroz, Portier, G., & Co	do	do	20,773.05 francs	607.20	3.00
116844	Sept. 17	Iselin, Neeser & Co	do	do	6,136.80 francs	596.30	9.70
119076	Sept. 22	Megroz, Portier, G., & Co	Britannic	do	6,885.85 francs	618.15	8.00
118372	Sept. 21	Passavant & Co	Waesland	Velvet	18,896.20 francs	615.65	3.20
117632	Sept. 21	Victor & Achelis	do	Satin	3,132.00 R. M.	276.22	8.80
118514	Sept. 21	Lewis Brothers	Hammonia	Silk	4,380.30 francs	211.72	5.00
117616	Sept. 21	Schweitering, S. & Co	Canada	Satin	1,830.50 francs	163.70	9.00
116773	Sept. 17	Person, Harriman & Co	do	Silks	2,879.65 francs	668.35	23.19
117540	Sept. 19	William H. de Forrest	Celtic	do	85,553.00 francs	733.87	0.85
118897	Sept. 22	do	Britannic	do	55,973.00 francs	405.25	0.72
117026	Sept. 18	Aufmordt & Co	Canada	do	8,307.95 francs	200.75	2.41
118767	Sept. 22	James McCreery & Co	Hammonia	do	18,601.90 francs	657.11	3.50
119267	Sept. 22	Hoeninghaus, C., & Co	Britannic	Satin	24,310.30 francs	323.28	1.33
118896	Sept. 22	Person, Herrmann & Co	do	do	4,771.40 francs	153.76	3.22

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to Decemcer 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
119267	13117	Sept. 22	Hoeninghaus, C., & Co.	Britannic	Satin	3,887.95 francs	71.20	2.00
117466	10932	Sept. 19	Otto Andreas	Waesland	do	2,415.50 francs	47.31	2.00
118259	12647	Sept. 21	L. Einstein & Bro.	Britannic	do	2,478.61 francs	94.24	3.80
118360	11751	Sept. 21	Lewis Bros. & Co.	Eider	Silk and cotton velvet	2,214.40 R. M.	95.23	4.30
117939	11589	Sept. 21	Viotor & Achelis	do	do	9,770.75 R. M.	319.23	3.20
117110	11078	Sept. 19	Speilmann & Co.	Waesland	Plush	3,262.08 R. M.	232.10	7.11
118130	12268	Sept. 21	J. F. Decker & Co.	Eider	Silk and cotton velvet	9,215.70 R. M.	443.79	4.81
118725	12266	Sept. 21	E. M. Benjamin & Co.	do	do	5,604.45 R. M.	322.79	5.76
118130	12269	Sept. 21	J. F. Decker & Co.	do	do	5,392.20 R. M.	278.01	5.53
118310	11511	Sept. 21	Iselin, Neeser & Co.	do	do	3,067.90 R. M.	272.38	8.88
114533	7281	Sept. 12	Passavant & Co.	Ems	do	9,375.45 R. M.	185.80	1.98
117987	11891	Sept. 21	Person, Harriman & Co.	Eider	Plush	3,932.65 R. M.	62.98	1.60
118414	12225	Sept. 21	Passavant & Co.	Rhein	Silk and cotton velvet	1,984.60 R. M.	153.90	7.76
119227	13111	Sept. 22	Person, Harriman & Co.	Britannic	Serge	3,060.95 francs	279.23	9.12
119260	13176	Sept. 22	E. M. Benjamin	do	Silk and cotton goods	7,003.80 francs	90.69	1.29
118510	12199	Sept. 21	Brown, Wood & Co.	Eider	Fancy plush	2,470.15 R. M.	139.68	5.66
118444	11974	Sept. 21	Fleitman & Co.	Rhein	Silk	6,242.80 francs	164.49	2.63
118633	11981	Sept. 21	Otto Andreas	Hammonia	Fancy velvet	6,210.00 francs	258.85	4.14
118522	12490	Sept. 22	Oberteuffer & Co.	do	Satin	6,316.45 francs	73.25	1.16
118747	12067	Sept. 21	Luckemeyer & Schefer	Eider	Silk and cotton velvet	2,413.45 R. M.	19.66	0.82
119201	13112	Sept. 22	do	Britannic	Plush	4,463.88 francs	125.14	2.80
118091	11556	Sept. 21	Menke & Frenckel	Eider	Fancy velvet	2,090.20 R. M.	167.07	7.90
117775	11921	Sept. 21	W. H. De Forrest	Britannic	Silk	6,623.00 francs	118.61	2.53
117953	11402	Sept. 21	Wilmerding, H. & Co.	Hammonia	Silk and cotton velvet	2,448.07 francs	167.81	6.85
118444	11973	Sept. 21	Fleitmann & Co.	Rhein	Crape	3,116.30 francs	279.18	8.95
118443	11972	Sept. 21	do	Eider	Satin	3,319.70 R. M.	620.33	18.68
116708	10260	Sept. 17	Wells, Fargo & Co.	Canada	One costume	800.00 francs	400.00	50.00
116632	14701	Sept. 17	Hardt, von B. & Co.	Noordland	Satin	2,955.85 francs	208.75	7.06
117423	13597	Sept. 19	Viotor & Achelis	Schiedam	Matelasse	8,769.50 R. M.	299.20	3.41
118527	12736	Sept. 21	L. Weddigen & Co.	Waesland	Satin	1,655.30 R. M.	239.65	14.48
117018	10433	Sept. 18	Wendt, Steinhansen & Co.	do	Silk and cotton velvet	17,604.10 R. M.	784.70	4.46
117769	11868	Sept. 21	J. Meyer & Co.	Rhein	Silk mufflers	1,322.40 francs	228.00	17.24
118496	12221	Sept. 21	E. Oelbermann & Co.	Aurania	Satin	2,037.20 francs	96.48	4.73
120579	14679	Sept. 25	Hardt & Lindgens	Westernland	Silk and cotton velvet	5,392.50 R. M.	74.32	1.38
119475	13736	Sept. 28	Meyer & Co.	Normandie	Satin	76,916.00 francs	25,615.35	33.30
118415	12229	Sept. 21	Passavant & Co.	Westernland	Fancy velvet	4,065.40 R. M.	230.40	5.67
119200	12495	Sept. 22	E. Oelbermann & Co.	Hammonia	Silk mufflers	13,102.90 francs	1,114.68	8.51
119855	14052	Sept. 24	Passavant & Co.	Westernland	Silk and cotton velvet	23,034.20 R. M.	528.78	2.29
118733	12270	Sept. 21	Hoeninghaus, C. & Co.	Eider	do	8,735.55 R. M.	363.72	4.17
118993	12562	Sept. 22	A. Wimpfheimer & Bro.	do	do	11,270.27 florins	1,133.59	10.06
119230	13319	Sept. 22	E. M. Benjamin	Etruria	Fancy velvet	16,527.45 francs	416.75	2.52

119659	Sept. 24	Dreyfuss, Kohn & Co.	Westernland	Silk and cotton velvet	12, 195. 10 R. M.	424. 52	3. 48
119619	Sept. 23	Spielmann & Co.	Rhaetia	Plush	5, 541. 70 R. M.	449. 05	8. 00
120695	Sept. 26	do	Westernland	Velvet	2, 025. 07 R. M.	102. 80	5. 00
120695	Sept. 26	do	do	do	2, 880. 70 R. M.	236. 65	8. 2
120761	Sept. 22	A. Wimptheimer & Bro.	Werra	do	16, 876. 27 francs	1, 081. 35	9. 9
120935	Sept. 28	Vietor & Achelis	Neckar	Silk	13, 518. 50 francs	489. 25	3. 1
120935	Sept. 25	Aufmordt, A. & Co.	Westernland	Velvet	27, 373. 10 R. M.	1, 885. 55	6. 88
120941	Sept. 27	Vietor & Achelis	St. Simon	Silk	11, 439. 75 francs	1, 190. 05	10. 4
120587	Sept. 26	Oelbermann & Co.	Westernland	Velvet	21, 273. 55 R. M.	860. 40	4. 00
121337	Sept. 28	Megroz, Portier, G. & Co.	Werra	do	5, 130. 70 R. M.	354. 70	6. 9
119642	Sept. 24	H. Schweitering & Co.	Westernland	do	10, 627. 30 R. M.	380. 70	3. 58
119842	Sept. 24	Openhym & Son	do	do	3, 917. 27 R. M.	84. 00	2. 14
120635	Sept. 26	Lewis Bros & Co.	St. Simon	Silk	2, 512. 85 francs	120. 25	4. 77
120933	Sept. 28	Vietor & Achelis	do	Satin	2, 841. 70 francs	88. 70	3. 13
119361	Sept. 23	Fleitmann & Co.	Noordland	Silk	4, 136. 70 francs	228. 20	5. 5
120936	Sept. 28	Vietor & Achelis	St. Simon	do	13, 619. 10 francs	592. 90	4. 35
120936	Sept. 28	do	do	do	21, 116. 25 francs	267. 00	1. 21
119658	Sept. 24	Dreyfuss, Kohn & Co.	Westernland	do	4, 300. 40 R. M.	308. 20	7. 16
119754	Sept. 24	Fleitmann & Co.	do	Serge	5, 569. 55 R. M.	149. 85	2. 69
119754	Sept. 24	do	do	Satin	10, 595. 95 francs	331. 55	3. 13
121617	Sept. 28	Oberteuffer, A. & Co.	Werra	Velvet	6, 619. 85 R. M.	314. 55	4. 75
120201	Sept. 25	L. Roessel & Co.	Cammorna	do	3, 412. 35 francs	272. 45	8. 00
119267	Sept. 22	Hoeninghaus & Curtis	Britannic	Satin	3, 402. 40 francs	66. 62	1. 96
122406	Sept. 29	Hardt, von B. & Co.	Adriatic	Plush	2, 338. 20 francs	122. 95	5. 26
122870	Sept. 29	Oelbermann & Co.	St. Simon	Satin	1, 206. 30 francs	36. 95	3. 00
123366	Sept. 30	G. Stellwag & Co.	do	Silk	3, 171. 00 francs	202. 55	6. 4
122777	Sept. 29	L. Roessel & Co.	Amerique	do	4, 004. 45 francs	356. 40	8. 89
123830	Oct. 1	Person, Harriman & Co.	Adriatic	do	7, 808. 15 francs	428. 85	5. 49
121849	Sept. 28	do	St. Simon	do	4, 552. 10 francs	413. 30	9. 7
123366	Sept. 30	G. Stellwag & Co.	do	do	5, 989. 58 francs	489. 90	8. 18
121597	Sept. 28	Spielmann & Co.	do	do	6, 539. 75 francs	392. 50	6. 41
115425	Sept. 14	E. Mommer & Co.	Ems	do	3, 045. 95 R. M.	163. 80	5. 31
(t)		Vietor & Achelis	P. Caland	Satin	8, 235. 05 francs	228. 70	6. 53
121103	Sept. 28	do	Neckar	Silk	5, 790. 95 francs	326. 30	5. 62
121825	Sept. 27	Menke & Frenckel	St. Simon	do	8, 206. 70 francs	369. 50	4. 2
122239	Sept. 29	Hugo, Meyer & Co.	do	Satin	5, 239. 00 francs	73. 36	1. 39
122466	Sept. 29	Luckemeyer & Schefer	do	Velvet	779. 55 R. M.	61. 00	7. 82
123935	Oct. 1	Megroz, Portier, G. & Co.	Westernland	do	40, 329. 44 R. M.	746. 40	1. 84
120594	Sept. 26	Wendt, Steinhausen & Co.	do	do	22, 394. 00 francs	900. 05	4. 00
121106	Sept. 28	Meyer & Co.	St. Simon	do	3, 179. 75 francs	193. 90	6. 1
122897	Sept. 29	Passavant & Co.	do	Chinas	9, 820. 97 marks	698. 47	7. 11
119809	Sept. 24	Spielmann & Co.	Westernland	Silk and cotton velvets	3, 884. 90 francs	175. 99	4. 53
119076	Sept. 22	Megroz, Portier, Grose & Co.	Britannic	Silk and cotton ribbons	12, 411. 65 francs	947. 08	7. 63
122198	Sept. 28	do	Adriatic	Fancy silks	26, 781. 25 francs	231. 30	8. 64
121849	Sept. 28	Person, Harriman & Co.	St. Simon	Silk	3, 423. 05 francs	353. 26	10. 32
119977	Sept. 24	Louis Roessel & Co.	Amérique	Satin	6, 884. 50 francs	248. 23	3. 61
117026	Sept. 18	Aufmordt & Co.	Canada	Silk and cotton ribbon	7, 818. 50 francs	98. 80	1. 26
122104	Sept. 28	Fleitmann & Co.	St. Simon	do	3, 063. 40 francs	104. 59	3. 41
122522	Sept. 29	Aufmordt & Co.	do	do	4, 396. 70 francs	149. 58	3. 40
122020	Sept. 27	Megroz, Portier, Grose & Co.	do	Silk			

* The monetary units employed in this column are the same as in the column "Invoice value."

† Sixth division.

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
122019	16357	Sept. 27	Megroz, Portier, Grose & Co.	St. Simon	Silk.....	20,099.45 francs...	1,375.45	6.84
122055	16534	Sept. 28	Otto Andreas	do	Satin, &c.....	15,329.40 francs...	521.69	3.40
119498	16057	Sept. 23	Hardt, von Bermuth & Co.	Eider	do	1,842.00 R. M....	114.08	28.32
122104	15842	Sept. 28	Fleitmann & Co.	St. Simon	do	7,089.15 francs...	246.72	3.48
122052	16058	Sept. 28	Otto Andreas	Werra	do	1,923.75 R. M....	179.52	9.33
122442	17466	Sept. 29	Sylvester, Hilton & Co.	Adriatic	Fancy velvet	5,169.85 francs...	483.23	9.33
122398	16881	Sept. 29	Dreyfuss, Kohn & Co.	St. Simon	Serge.....	3,708.35 francs...	134.65	3.63
119365	13508	Sept. 23	C. Denis	Canada	Manufactured silk, &c.....	5,832.45 francs...	453.63	7.77
122776	18078	Sept. 29	Louis Roessel & Co.	Amérique	Silk.....	2,128.40 francs...	148.95	7.00
122897	17610	Sept. 29	Passavant & Co.	St. Simon	Silk and cotton ribbons	5,173.40 francs...	102.95	1.99
121597	16828	Sept. 28	Spielmann & Co.	do	Silk.....	7,663.45 francs...	146.20	1.91
122020	16431	Sept. 27	Megroz, Portier, Grose & Co.	do	Tricotine.....	14,927.85 francs...	1,199.00	8.03
122020	16425	Sept. 27	do	do	Silk.....	10,546.95 francs...	863.80	8.19
122020	16427	Sept. 27	do	do	do	2,243.25 francs...	182.95	8.16
122020	16432	Sept. 27	do	do	do	5,764.05 francs...	446.05	7.74
120933	15183	Sept. 28	Vietor & Achelis	do	Tie silk.....	5,340.00 francs...	336.09	6.26
120436	15354	Sept. 26	Person, Harriman & Co.	Eider	Silk.....	8,080.00 R. M....	757.41	9.37
122287	16402	Sept. 29	James McCreery & Co.	Frisia	do	36,533.25 francs...	2,655.35	7.27
118896	13110	Sept. 22	Person, Harriman & Co.	Britannic	Serge.....	59,054.50 francs...	1,265.10	2.14
119977	14404	Sept. 24	Louis Roessel & Co.	Amérique	Silk.....	5,741.20 francs...	815.73	14.21
121898	15813	Sept. 28	Hardt & Lindgens	Servia	do	3,443.25 francs...	130.85	3.80
122466	17236	Sept. 29	Luckemeyer & Schefer	St. Simon	do	6,753.50 francs...	598.05	8.85
121920	16425	Sept. 27	E. Oelbermann & Co.	Werra	Fancy velvet	4,599.15 R. M....	212.11	4.50
122020	16428	Sept. 27	Megroz, Portier, Grose & Co.	St. Simon	do	14,640.80 francs...	1,341.35	9.16
122198	16435	Sept. 28	do	Adriatic	do	3,806.85 francs...	217.65	5.72
122020	16434	Sept. 27	do	St. Simon	Fancy plush	2,797.90 francs...	236.40	8.45
122198	16430	Sept. 27	do	Adriatic	Fancy velvet	2,970.55 francs...	80.50	2.71
122198	16437	Sept. 28	do	do	Plush.....	2,090.20 francs...	134.96	6.46
122198	16436	Sept. 28	do	do	Fancy velvet	3,462.50 francs...	341.59	9.87
122406	16937	Sept. 29	Hardt, von Bermuth & Co.	do	do	9,941.55 francs...	976.40	9.82
121610	16439	Sept. 28	Schweitering, S. & Co.	Frisia	do	4,764.25 francs...	183.26	3.85
121313	15649	Sept. 28	Walter H. Greff & Co.	Werra	Silk and cotton velvet	5,225.19 R. M....	463.50	8.87
116988	10507	Sept. 18	Iselin, Neeser & Co.	Waesland	Silk and cotton ribbons	7,100.20 francs...	380.15	5.35
122229	16249	Sept. 29	Luckemeyer & Schafer	Werra	Plush.....	1,541.68 R. M....	140.17	9.09
122105	15844	Sept. 29	Fleitmann & Co.	do	Brocade velvet.....	5,335.70 R. M....	412.08	7.16
116773	10492	Sept. 17	Person, Harriman & Co.	Canada	Satins.....	19,975.40 francs...	685.00	3.42
122105	15845	Sept. 20	Fleitmann & Co.	Werra	Silks.....	3,179.70 R. M....	284.84	8.95
122118	15834	Sept. 27	Hoeninghaus, C. & Co.	do	Silk and cotton velvet	6,912.75 R. M....	211.89	3.06
119621	13703	Sept. 23	Otto Andreas	Westernland	Silk.....	6,617.24 R. M....	190.25	2.87
121874	16219	Sept. 14	Person, Harriman & Co.	Werra	Plush.....	3,291.75 R. M....	46.88	1.12
123409	98	Sept. 30	Louis Roessel & Co.	Amérique	Satin.....	11,614.75 francs...	432.42	3.72

121106	Sept. 28	Meyer & Co	St. Simon	Silk and cotton velvet	11, 193. 00 francs	856. 38	7. 65
122482	Sept. 29	Brown, Wood & Co	Werra	Fancy plush	3, 946. 15 R. M.	182. 97	4. 63
121598	Sept. 28	Spielmann & Co	do	Silk	1, 885. 20 R. M.	120. 29	6. 32
122103	Sept. 27	Fleitmänn & Co	Frisia	Satin	6, 085. 05 francs	315. 53	5. 18
121974	Sept. 29	L. Ernst & Bro	Werra	Silk and cotton velvet	1, 583. 53 R. M.	70. 07	4. 41
122895	Sept. 28	Passavant & Co	Canada	Satin	3, 551. 50 francs	210. 33	5. 92
122679	Sept. 29	Stapfer & Streuli	Frisia	do	4, 653. 45 francs	310. 25	6. 66
122194	Sept. 28	Louis Roessel & Co	Werra	do	8, 988. 45 francs	658. 60	7. 33
121826	Sept. 27	Menke & Frenckel	St. Simon	do	1, 794. 60 francs	127. 90	7. 13
119364	Sept. 23	C. Denis	do	Manufactured silk and cotton	4, 006. 10 francs	311. 58	7. 77
122141	Sept. 29	Luckemeyer & Schefer	Adriatic	do	5, 045. 00 francs	30. 70	0. 60
121825	Sept. 27	Menke & Frenckel	St. Simon	Satin	1, 607. 25 francs	116. 37	7. 24
121116	Sept. 28	Viotor & Achelis	Werra	Manufactured silk and cotton	15, 664. 70 francs	620. 55	3. 95
121362	Sept. 28	J. F. Decker	do	do	7, 816. 25 R. M.	158. 10	2. 02
123189	Sept. 30	Viotor & Achelis	Amérique	Silks	3, 501. 60 francs	145. 75	4. 12
121079	Sept. 27	Meyer & Co	Werra	Manufactured silk and cotton	2, 712. 20 R. M.	202. 80	7. 48
123495	Sept. 30	Roberts, Cashman & Co	Amérique	Satin	7, 917. 65 francs	42. 95	0. 54
123366	Sept. 30	G. Stellwag & Co	St. Simon	Fancy velvet	6, 262. 73 francs	606. 30	9. 68
123948	Oct. 1	Hoeninghaus, C. & Co	Amérique	Umbrella silk	3, 078. 60 francs	215. 12	6. 98
122983	Sept. 29	do	Frisia	Satin	5, 676. 15 francs	101. 05	1. 78
121851	Sept. 28	E. Oelberman & Co	do	do	2, 617. 15 francs	185. 20	7. 07
121580	Sept. 28	Konigsberger & Rudenberg	Neckar	do	2, 885. 15 R. M.	153. 90	5. 33
122414	Sept. 27	T. J. C. Ferris	St. Simon	Silk and cotton ribbons	2, 314. 20 francs	10. 20	0. 44
117064	Sept. 18	Hoeninghaus, Curtis & Co	Canada	do	2, 571. 95 francs	316. 60	12. 35
119897	Sept. 24	Iselin, Neeser & Co	Westernland	do	9, 874. 65 francs	266. 50	2. 69
124335	Oct. 2	Hardt & Lindgens	Pennland	Satin	526. 69 R. M.	50. 65	9. 75
123367	Sept. 30	G. Stellwag & Co	Frisia	do	1, 485. 88 francs	58. 55	3. 94
121597	Sept. 28	Spielmann & Co	St. Simon	Silk	5, 150. 00 francs	83. 25	1. 61
123613	Sept. 30	J. F. Decker	Amérique	do	25, 332. 88 francs	943. 85	3. 27
105886	Aug. 26	A. S. Rosenthal & Co	C. P. R. R.	Silk handkerchiefs	\$9, 171. 00	†\$655. 05	7. 14
123312	Sept. 30	Mencke & Frenckel	Amérique	Silk	3, 355. 66 francs	99. 40	2. 95
124430	Oct. 2	Dieckenhoff, R. & Co	Pennland	Satin	1, 794. 50 R. M.	338. 00	1. 88
123661	Oct. 1	Spielmann & Co	Amérique	Silk	3, 020. 00 francs	151. 75	5. 00
123629	Sept. 30	Luckemeyer & Schefer	do	do	4, 411. 05 francs	258. 30	5. 84
123552	Sept. 30	Hardt, von B. & Co	do	Satin	4, 747. 55 francs	646. 55	13. 62
124883	Oct. 3	Otto Andreas	do	Silk	18, 174. 28 francs	300. 85	1. 66
124500	Oct. 2	W. Oppenbryn & Son	Pennland	Silk and cotton velvet	9, 547. 18 R. M.	326. 65	3. 42
121879	Sept. 28	Hardt & Lindgens	Frisia	Surah	3, 408. 00 francs	126. 75	3. 72
124046	Oct. 2	Hardt, von B. & Co	Pennland	Tie silk	3, 730. 43 R. M.	287. 60	7. 72
117284	Sept. 19	J. Meyer & Co	Neckar	Satin	4, 652. 90 R. M.	228. 15	4. 90
123986	Oct. 1	Luckemeyer & Schefer	Pennland	Reps	4, 301. 90 R. M.	69. 55	1. 62
120475	Sept. 26	Wilmerding, Hognet & Co	Neckar	Silk and cotton velvet	844. 62 francs	75. 40	8. 00
121759	Sept. 28	Passavant & Co	Frisia	Silk mufflers	3, 874. 87 francs	75. 40	1. 93
124257	Oct. 2	A. S. Rosenthal & Co	C. P. R. R.	Silk handkerchiefs	3, 087. 65 Mex. \$	360. 60	11. 68
118526	Sept. 21	Hardt, von B. & Co	Britannic	Silk velvet	5, 602. 70 francs	476. 55	8. 51
126076	Oct. 6	Wilmerding, H. & Co	Germanic	Silk	11, 576. 17 francs	266. 95	1. 96
123271	Sept. 30	Viotor & Achelis	Amérique	Satin	6, 237. 85 francs	260. 10	4. 16
123670	Oct. 1	Megroz, Portier, G. & Co	do	Fancy velvet, etc	1, 994. 10 francs	152. 40	7. 62
123670	Oct. 1	do	do	do	3, 235. 05 francs	299. 40	9. 24
124378	Oct. 2	Fleitmänn & Co	Pennland	Satin	6, 826. 45 francs	373. 55	5. 48

* The monetary units employed in this column are the same as in the column "Invoice value."

† Mexican.

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
121629	16637	Sept. 28	Menke & Frenckel.....	Frisia.....	Fancy velvet.....	4,878.59 francs.....	192.95	3.95
138840	263	Oct. 1	Wilmerding, H. & Co.....	Amérique.....	Velvet.....	2,158.00 francs.....	179.90	8.34
122981	17583	Sept. 29	Hoeninghaus & Curtis.....	Adriatic.....	Silk.....	3,705.30 francs.....	55.05	1.48
122135	16446	Sept. 27	Iselin, Neeser & Co.....	St. Simon.....	do.....	10,005.35 francs.....	967.05	9.66
124501	1177	Oct. 2	Spielmann & Co.....	Pennland.....	Tie silk.....	5,659.35 R. M.....	512.50	9.00
124501	1176	Oct. 2	do.....	do.....	Silk and cotton velvet.....	3,979.00 R. M.....	378.55	9.50
124378	918	Oct. 2	Fleitmann & Co.....	do.....	do.....	10,045.96 R. M.....	174.40	1.73
124440	975	Oct. 2	L. Weddigen & Co.....	do.....	do.....	9,147.15 R. M.....	694.10	7.57
125610	2303	Oct. 5	Fleitmann & Co.....	Germanic.....	Serge.....	9,974.30 francs.....	283.05	2.83
125425	1912	Oct. 5	Passavant & Co.....	Elbe.....	Silk and cotton ribbons.....	9,756.05 R. M.....	43.10	5.68
126211	3108	Oct. 6	H. Erlanger.....	Gallia.....	Plush.....	£428 7s. 7d.....	£2 17s. 8d.	0.67
123189	18308	Sept. 30	Victor & Achelis.....	Amérique.....	Silk.....	3,780.60 francs.....	98.95	2.61
124944	2379	Oct. 5	do.....	Germanic.....	do.....	3,779.50 francs.....	51.70	1.37
123859	390	Oct. 1	Luckemeyer & Schefer.....	Amérique.....	Velvet.....	4,382.00 francs.....	359.40	8.19
125874	2900	Oct. 6	Person, Harriman & Co.....	Germanic.....	Serge, etc.....	22,734.80 francs.....	1,047.10	4.60
127797	4941	Oct. 9	Luckemeyer & Schefer.....	St. Laurent.....	Silk.....	26,027.10 francs.....	653.30	2.50
123830	470	Oct. 1	Person, Harriman & Co.....	Adriatic.....	Satin.....	30,873.00 francs.....	1,457.20	4.72
.....	4412	Oct. 8	W. Openhym & Son.....	St. Laurent.....	Silk.....	2,175.85 francs.....	102.70	4.73
120838	16076	Sept. 23	W. Shutte & Co.....	Neckar.....	Worsted lace.....	1,915.35 R. M.....	317.00	16.55
127495	4631	Oct. 10	Otto Andreas.....	St. Laurent.....	Silk.....	7,789.42 francs.....	128.60	1.65
122981	17584	Sept. 29	Hoeninghaus & Curtis.....	Adriatic.....	Satin.....	11,107.05 francs.....	902.15	8.12
128369	6409	Oct. 10	Wendt, Steinhausen & Co.....	Ems.....	do.....	2,800.85 R. M.....	162.95	5.82
129470	7097	Oct. 13	E. M. Benjamin.....	Celtic.....	do.....	4,816.35 francs.....	126.95	2.64
128373	8030	Oct. 14	L. Roessel & Co.....	St. Laurent.....	do.....	4,518.25 francs.....	285.75	6.32
130070	7710	Oct. 13	Luckemeyer & Schefer.....	Normandie.....	do.....	7,546.00 francs.....	35.30	0.47
128982	6513	Oct. 12	Passavant & Co.....	Lessing.....	do.....	10,652.60 francs.....	40.40	0.38
129981	7450	Oct. 13	Megroz, Portier, Grose & Co.....	Normandie.....	Silk and cotton ribbon.....	1,748.95 francs.....	89.40	5.11
130160	7860	Oct. 12	Spielmann & Co.....	do.....	Silk velvet.....	5,134.00 francs.....	239.55	4.67
129020	6480	Oct. 14	H. Sallenbach & Co.....	Lessing.....	Satin.....	7,430.10 francs.....	711.00	9.57
130160	7862	Oct. 14	Spielmann & Co.....	Normandie.....	Silk.....	13,478.70 francs.....	210.40	1.56
127977	5113	Oct. 10	William Openhym & Son.....	Rhynland.....	Silk and cotton velvet.....	18,871.32 R. M.....	530.45	2.81
129547	7140	Oct. 13	Spielmann & Co.....	Ems.....	Matelasse and tie silk.....	4,450.23 R. M.....	228.95	5.14
128728	6440	Oct. 12	Victor & Achelis.....	do.....	Velvets.....	22,498.05 R. M.....	499.97	2.22
129547	7137	Oct. 13	Spielmann & Co.....	do.....	Silk and cotton velvet.....	7,854.75 R. M.....	650.90	8.29
127068	3928	Oct. 8	Passavant & Co.....	Lulda.....	do.....	4,978.10 R. M.....	322.80	6.40
130070	7711	Oct. 13	Luckemeyer & Schefer.....	Normandie.....	Satin.....	6,443.65 francs.....	328.45	5.10
129552	7447	Oct. 13	Victor & Achelis.....	do.....	do.....	2,600.10 francs.....	10.85	0.42
130039	7613	Oct. 13	James McCreery & Co.....	do.....	Silk.....	5,774.30 francs.....	203.70	3.53
129600	7656	Oct. 13	Aufimordt & Co.....	Lessing.....	Satin.....	2,998.95 francs.....	297.85	9.93
129552	7442	Oct. 13	Victor & Achelis.....	Normandie.....	do.....	1,628.15 francs.....	145.20	8.92
127823	4994	Oct. 9	Passavant & Co.....	Rhynland.....	Plush.....	5,372.55 R. M.....	311.00	5.79

128257	5331	Oct.	10	do	St. Laurent	Silk and cotton ribbons	7, 688.55 francs	85.79	1.12
131526	9586	Oct.	16	L. Roessel & Co	Celtic	Serge	3, 201.65 francs	236.45	7.38
130379	4893	Oct.	14	Lewis Bros. & Co	Normandie	Velvet	4, 418.30 francs	401.50	9.09
130166	7861	Oct.	14	Spielmann & Co	do	Satin	2, 983.00 francs	200.65	6.73
129547	7136	Oct.	13	do	Ems	do	3, 557.25 R. M.	117.45	3.30
131618	9713	Oct.	17	L. Weddigen & Co	Noordland	Silk and cotton goods	538.30 R. M.	50.15	9.82
131529	9518	Oct.	17	E. M. Benjamin	do	Fancy velvet	1, 497.15 R. M.	70.85	4.73
130284	9222	Oct.	14	Passavant & Co	do	Silk and cotton ribbons	5, 622.80 francs	13.20	0.24
132371	10227	Oct.	19	Martin Bates, jr., & Co	Eider	Satin	4, 973.20 R. M.	174.10	3.50
129552	7443	Oct.	13	Victor & Achelis	Normandie	do	5, 770.75 francs	601.05	10.41
131521	9823	Oct.	16	A. S. Rosenthal & Co	C. P. R. R.	Silk handkerchiefs	275.75 Mex. dol.	17.50	6.34
133012	10968	Oct.	19	Victor & Achelis	Wieland	Serge	13, 061.75 francs	640.82	4.91
131882	9695	Oct.	17	Anfimmordt & Co	Noordland	Silk and cotton velvet	13, 383.10 R. M.	589.78	4.41
130070	7709	Oct.	13	Luckemeyer & Schefer	Normandie	Silk	15, 604.35 francs	8.45	8.45
133298	11804	Oct.	20	William H. De Forrest	Britannic	do	69, 891.30 francs	1, 868.00	1.67
130937	8736	Oct.	15	Oberteuffer, Abegg & Co	Normandie	do	21, 870.79 francs	1, 068.45	4.89
131538	9462	Oct.	17	Person, Harriman & Co	Celtic	Fancy velvet	8, 149.50 francs	301.40	3.70
131724	9533	Oct.	17	Passavant & Co	St. Laurent	Silk	12, 854.45 francs	808.90	6.30
132926	10997	Oct.	19	H. Sallenbach & Co	Britannic	Satin	7, 235.10 francs	613.15	8.47
123951	276	Oct.	1	Aufmordt & Co	Amérique	Silks	1, 525.00 francs	121.05	7.96
120940	15220	Sept.	27	Victor & Achelis	Neckar	do	20, 322.65 francs	1, 014.55	4.00
122239	16885	Sept.	29	Hugo Meyer & Co	St. Simon	do	4, 935.15 francs	271.75	5.56
121849	16217	Sept.	28	Person, Harriman & Co	do	do	5, 057.45 francs	392.65	7.76
122741	17241	Sept.	29	Luckemeyer & Schefer	do	do	6, 964.00 francs	163.85	2.36
122052	16367	Sept.	27	Otto Andreas	Adriatic	do	37, 359.60 francs	509.30	1.33
122770	16974	Sept.	29	Sallenbach & Co	P. Calland	do	71, 560.25 francs	275.60	0.37
123533	18104	Sept.	29	James McCreery & Co	St. Simon	do	9, 399.18 francs	172.00	1.82
123496	18169	Sept.	29	do	Frisia	do	5, 001.30 francs	337.95	6.72
123655	411	Sept.	30	Passavant & Co	Amérique	do	2, 135.00 francs	105.10	4.87
119898	14124	Oct.	1	Dickerhoff, Raffloer & Co	do	do	1, 151.45 francs	94.40	8.01
123952	563	Sept.	24	Iselin, Neeser & Co	Labrador	Velvet	7, 185.10 francs	619.20	8.63
123670	223	Oct.	1	Aufmordt & Co	Amérique	Silks	5, 398.45 francs	135.65	2.50
123496	18170	Sept.	30	Megroz, Portier, G. & Co	do	do	5, 935.00 francs	192.25	3.24
122896	16790	Sept.	28	Passavant & Co	do	Satins and silks	8, 641.85 francs	459.65	1.59
123189	18180	Sept.	30	Victor & Achelis	Frisia	Silks	5, 176.85 francs	138.00	2.66
123189	18179	Sept.	30	do	Amérique	do	6, 103.15 francs	304.30	4.98
124106	875	Oct.	2	Megroz, Portier, G. & Co	do	do	15, 742.75 francs	458.85	2.92
123662	151	Oct.	1	Spielmann & Co	Pennland	Velvet	2, 059.30 francs	118.80	5.77
124348	1230	Oct.	2	Stapfer & Struli	Amérique	Satin	10, 009.50 francs	790.90	7.90
123670	216	Oct.	1	Megroz, Portier, G. & Co	St. German	Silks	12, 447.20 francs	519.31	4.17
123629	27	Sept.	30	Luckemeyer & Schefer	Amérique	do	11, 442.90 francs	274.06	2.38
122405	309	Sept.	29	Hardt, von Berunth & Co	do	do	2, 993.00 francs	194.20	7.48
121944	15873	Sept.	28	J. Neyer & Co	Werra	Velvet	1, 885.50 francs	171.61	9.10
123948	435	Oct.	1	Hoeninghaus, C. & Co	do	do	3, 169.35 francs	291.11	9.12
123564	211	Sept.	30	E. M. Benjamin & Co	Amérique	Silks	6, 583.35 francs	165.80	2.67
123670	219	Oct.	1	Megroz, Portier, G. & Co	do	do	2, 192.95 francs	84.30	3.84
123499	18145	Sept.	30	Fleitmann & Co	do	Plush	2, 130.43 francs	89.47	4.20
123570	153	Sept.	30	Meyer & Co	do	Silks	1, 835.80 francs	592.20	3.22
123874	420	Oct.	1	Sallenbach & Co	do	Satins	25, 944.00 francs	1, 786.76	6.89
					do	Silks	3, 517.35 francs	134.90	3.83

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
123670	222	Oct. 1	Megroz, Portier, G. & Co.	Amérique	Silk and cotton ribbons	2,300.95 francs	141.08	Per ct. 6.13
123867	541	Oct. 1	Iselin, Neeser & Co.	do	Velvet	17,757.15 francs	368.10	2.07
124525	1199	Oct. 3	J. Meyer & Co.	Pennland	Satin	3,455.60 marks	311.80	8.02
123496	18172	Sept. 30	Passavant & Co.	Amérique	do	9,499.95 francs	99.60	1.04
123622	425	Sept. 30	Dreyfuss, Kohn & Co.	do	Silks	4,588.36 francs	308.60	6.72
124547	1484	Oct. 3	Spielmann & Co.	Main	Satin	2,765.95 R. M.	53.69	1.94
124547	29	Sept. 30	Luckemeyer & Schafer	Amérique	Silks	4,824.65 francs	467.40	9.68
123868	441	Oct. 1	Iselin, Neeser & Co.	do	Velvet	4,640.05 francs	270.15	5.82
123949	272	Oct. 1	Aufmordt & Co.	Pennland	do	18,513.45 R. M.	778.50	4.25
124036	960	Oct. 2	Vietor & Achelis	Main	Satin	2,545.20 R. M.	215.21	8.44
124364	969	Oct. 2	Oberteuffer, Abergg & Co.	Pennland	Velvet	2,499.10 R. M.	45.57	1.84
124539	1295	Oct. 3	Person, Harriman & Co.	Main	Satin	3,527.05 francs	303.10	8.59
125069	2921	Oct. 6	Spielmann & Co.	Elb.	Velvet	1,977.60 R. M.	83.60	4.24
124364	970	Oct. 2	Oberteuffer, Abergg & Co.	Pennland	Plush	3,139.60 R. M.	15.85	.50
119431	13500	Sept. 23	A. S. Rosenthal	C. P. R. R.	Silk handkerchiefs	2,600.35 Mex. dol.	110.95	4.26
125046	1815	Oct. 5	Otto Andreas	Zaandam	Silks	12,599.97 francs	249.96	1.98
	2381	Oct. 5	Vietor & Achelis	Germanic	Velvet and satin	8,875.30 francs	715.90	8.06
127494	4622	Oct. 10	Iselin, Neeser & Co.	St. Laurent	Silks	9,461.95 francs	763.30	8.06
127107	4243	Oct. 3	Vietor & Achelis	do	do	4,538.50 francs	362.55	8.00
127195	4121	Oct. 8	Weil Bros. & Co.	do	Silk costumes	3,800.00 francs	660.00	17.37
127104	4242	Oct. 8	Vietor & Achelis	do	Silk	21,409.45 francs	370.81	1.73
124943	2377	Oct. 5	do	do	Matelasse	10,149.50 R. M.	303.95	2.99
125596	2632	Oct. 8	L. Roessel & Co.	Zaandam	Satin	3,842.70 francs	172.45	4.47
127699	5143	Oct. 9	Hardt, von Bernuth & Co.	Elb.	Manufactures of silk and cotton	3,572.60 francs	321.34	9.00
125921	3164	Oct. 6	Spielmann & Co.	Westphalia	Plush	8,760.36 R. M.	821.39	9.37
124501	1175	Oct. 2	do	Pennland	Velvet	3,158.18 R. M.	224.15	7.09
124900	1690	Oct. 3	E. M. Benjamin	C. Richmond	Silk	8,722.50 francs	304.31	3.45
125775	2269	Oct. 5	Menke & Frenekel	Elbe	Velvet	5,357.61 R. M.	285.07	5.31
124931	1568	Oct. 3	Luckemeyer & Schefer	do	do	3,383.60 R. M.	147.85	4.37
127106	4504	Oct. 8	Vietor & Achelis	St. Laurent	Satins	13,383.50 francs	466.93	3.48
124774	1490	Oct. 3	Passavant & Co.	Pennland	Velvets, &c.	11,387.70 R. M.	310.20	2.72
125319	2254	Oct. 5	W. H. Graef & Co.	Elbe	do	7,287.90 R. M.	600.35	8.23
125535	1874	Oct. 5	E. Oelbermann & Co.	do	Satin, &c.	7,131.70 R. M.	578.52	8.11
125307	2263	Oct. 5	Megroz, Portier, Grose & Co.	do	Velvet	5,420.75 R. M.	468.84	8.65
127964	5136	Oct. 9	Aufmordt & Co.	St. Laurent	Silks	5,299.70 francs	284.85	5.37
127765	5195	Oct. 9	G. Stellwag & Co.	Hammonia	do	3,584.15 francs	191.00	5.33
121937	16059	Sept. 27	Iselin, Neeser & Co.	Werra	Velvets	2,780.05 R. M.	244.81	6.89
124774	1489	Oct. 3	Passavant & Co.	Pennland	Satin	2,860.94 R. M.	188.26	6.57
125357	1975	Oct. 5	Iselin, Neeser & Co.	Elbe	Velvets	3,092.40 R. M.	274.61	8.89
124538	1208	Oct. 3	Schwietoring, S. & Co.	Main	Satin	2,930.80 R. M.	519.95	17.74
127775	4946	Oct. 9	Megroz, Portier, Grose & Co.	St. Laurent	Silk goods	3,459.35 francs	244.75	7.08

124240	903	Oct.	2	E. Oelbermann & Co	Pennland	Plush	11, 726. 65 marks	527. 58	4. 59
125802	1943	Oct.	5	W. H. Greff & Co	Elbe	Velvet	1, 424. 27 marks	41. 48	2. 87
127774	5176	Oct.	9	Megroz, Portier, Grose & Co	St. Laurent	Silks	7, 940. 40 francs	332. 55	4. 19
127845	4927	Oct.	9	Fleitmann & Co	do	do	3, 564. 50 francs	324. 50	9. 10
127575	5091	Oct.	9	Speilman & Co	do	do	12, 147. 90 francs	109. 45	0. 90
125425	1911	Oct.	5	Passavant & Co	Elbe	Velvet	2, 607. 06 marks	201. 78	7. 71
124378	916	Oct.	2	Fleitmann & Co	Pennland	Ribbons	6, 399. 20 francs	77. 95	1. 21
125596	2633	Oct.	5	L. Roessel & Co	Elbe	Velvet	2, 915. 58 marks	189. 18	6. 48
125732	2547	Oct.	5	Luckemeyer & Schefer	Germanic	Silks	8, 374. 05 francs	717. 85	8. 57
125874	2902	Oct.	6	Person, Harrimann & Co	do	Satin	28, 599. 30 francs	986. 40	3. 43
124944	2380	Oct.	5	Vietor & Achelis	do	do	16, 048. 10 francs	1, 006. 65	6. 27
123951	275	Oct.	1	Aufmordt & Co	Amérique	Silks	5, 501. 35 francs	143. 30	2. 61
124539	1294	Oct.	3	Person, Harrimann & Co	Main	do	5, 843. 70 francs	115. 65	1. 98
125868	2640	Oct.	6	Fleitmann & Co	Elbe	Silk and cotton goods	2, 070. 00 R. M.	200. 30	9. 68
121362	16074	Sept.	28	J. F. Decker	Werra	Velvet	5, 805. 65 R. M.	174. 07	3. 00
125874	2899	Oct.	6	Person, Harrimann & Co	Germanic	Silks	3, 576. 50 francs	243. 71	6. 82
125359	2772	Oct.	5	Iselin, Neeser & Co	do	do	4, 896. 80 francs	253. 15	5. 17
125732	2545	Oct.	5	Luckemeyer & Schefer	do	Silks and velvet	6, 564. 00 francs	478. 30	7. 29
125610	2302	Oct.	5	Fleitmann & Co	do	Silk and cotton goods	5, 363. 25 francs	134. 15	2. 50
122451	16332	Sept.	29	Wm. H. De Forrest	Adriatic	Velvet	74, 999. 50 francs	56. 67	0. 076
124775	1486	Oct.	3	Passavant & Co	Main	do	1, 451. 66 R. M.	118. 70	8. 18
125848	2634	Oct.	5	E. M. Benjamin & Co	Elbe	do	6, 056. 60 R. M.	307. 71	5. 08
124501	1174	Oct.	3	Speilman & Co	Pennland	Plush	4, 953. 60 R. M.	385. 22	7. 78
123974	442	Oct.	1	Iselin, Neeser & Co	do	Velvet	9, 196. 35 R. M.	510. 49	9. 21
124464	1133	Oct.	2	Dreyfuss, Kohn & Co	do	do	30, 365. 50 R. M.	97. 63	0. 32
125989	2724	Oct.	6	Megroz, Portier, G. & Co	Germanic	do	2, 600. 70 francs	92. 08	3. 54
121597	16829	Sept.	28	Speilmann & Co	St. Simon	Satin	3, 237. 85 francs	228. 45	7. 06
123570	154	Sept.	30	Meyer & Co	Amérique	Velvets	5, 122. 00 francs	293. 03	7. 67
124002	814	Oct.	1	Otto Andreas	do	Silk handkerchiefs	6, 445. 60 francs	130. 82	2. 03
125398	1793	Oct.	5	Wilmerding, Hognet & Co	Germanic	Velvet	2, 847. 23 francs	159. 13	5. 59
125398	432	Oct.	1	Speilman & Co	Amérique	do	1, 464. 55 francs	56. 33	3. 86
119903	13908	Sept.	24	Oberteuffer, Abegg & Co	Westernland	Plush	3, 945. 20 R. M.	28. 14	0. 71
119903	2726	Oct.	6	Megroz, Portier, G. & Co	Germanic	Silks	5, 734. 30 francs	495. 20	8. 64
126021	2898	Oct.	6	Hoeninghaus, C. & Co	do	do	17, 963. 30 francs	842. 05	4. 69
124884	1351	Oct.	3	Otto Andreas	Main	Silk and cotton goods	10, 255. 70 francs	209. 30	2. 04
124884	2723	Oct.	5	Megroz, Portier, G. & Co	Germanic	Silk handkerchiefs	5, 877. 90 francs	578. 16	9. 84
123622	427	Sept.	30	Dreyfuss, Kohn & Co	Amérique	Satin	1, 766. 60 francs	105. 86	5. 99
126638	3468	Oct.	7	Passavant & Co	Gallia	do	5, 047. 10 francs	226. 90	4. 49
126021	2897	Oct.	6	Hoeninghaus, C. & Co	Germanic	Velvet	6, 120. 80 francs	254. 87	4. 16
121903	17259	Sept.	28	Einstein, Hirst & Co	St. Simon	Cotton embroidery	17, 045. 43 francs	1, 690. 57	9. 92
125733	2745	Oct.	5	Luckemeyer & Schefer	Germanic	Silks	4, 808. 00 francs	384. 80	8. 00
124281	849	Oct.	2	Iselin, Neeser & Co	Main	do	3, 263. 10 francs	192. 75	5. 91
125252	1842	Oct.	5	J. Meyer & Co	Elbe	Matelasse	3, 595. 05 R. M.	236. 02	6. 57
123662	152	Oct.	1	Speilmann & Co	Amérique	Silks	14, 903. 60 francs	599. 30	4. 02
105885	14910	Aug.	26	A. S. Rosenthal & Co	C. P. R. R.	Silk handkerchiefs	9, 047. 26 Mex. dol.	1, 786. 59	19. 75
125535	1873	Oct.	5	Oelbermann & Co	Elbe	Satin	942. 80 R. M.	88. 13	9. 35
124231	1469	Oct.	2	Konigsberger & Rudenberg	Main	Velvet	7, 676. 25 R. M.	257. 59	2. 97
123973	446	Oct.	1	Wendt, Steinhausen & Co	Pennland	do	19, 934. 90 R. M.	703. 86	3. 53
125975	2630	Oct.	6	J. F. Decker	Elbe	Velvet	9, 086. 53 marks	12. 50	0. 13
127840	5141	Oct.	9	do	St. Laurent	Satin	3, 717. 40 francs	70. 96	1. 90

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
127779	5005	Oct. 9	L. Weddigen & Co	St. Laurent	Satin and cotton goods	2,421.95 francs	205.35	8.48
124775	1487	Oct. 3	Passavant & Co	Main	Silk handkerchiefs	2,164.30 francs	174.57	8.07
127821	4999	Oct. 9	do	St. Laurent	Silks	3,532.55 francs	117.79	3.33
124317	899	Oct. 2	do	Pennland	Velvet	12,390.50 R. M.	154.41	1.24
123151	18265	Sept. 30	C. E. Cochran	Noordland	Cotton embroidery	12,392.00 francs	974.00	7.87
127894	4940	Oct. 9	Luckemeyer & Schefer	St. Laurent	Silks	17,541.00 francs	836.60	4.78
127638	5719	Oct. 9	Hardt, von Bernuth & Co	Rhynland	Satins	2,812.05 francs	224.12	8.00
127628	4949	Oct. 9	Megroz, Portier, Grose & Co	do	Velvets and plush	20,798.05 marks	269.40	1.28
128730	5897	Oct. 12	Fleitmenn & Co	Ems	Velvet	6,857.00 marks	572.48	8.33
127978	5752	Oct. 10	Konigsberger & Rudenberg	Rhynland	do	1,596.12 marks	48.84	3.06
127862	4904	Oct. 9	Schwietering, S. & Co.	do	Fancy velvet, &c	9,188.05 marks	473.41	5.15
127922	5208	Oct. 9	Fleitmenn & Co	do	Velvets	5,572.89 marks	119.57	2.14
128600	6076	Oct. 12	Person, Harriman & Co	Lessing	Silk	8,730.20 francs	541.15	6.19
128008	5586	Oct. 10	Spielmann & Co.	Rhynland	Velvets	2,922.05 marks	244.17	8.35
129192	6346	Oct. 12	Fleitmenn & Co	Celtic	Satins, &c	4,396.20 francs	328.87	7.45
127490	4586	Oct. 9	W. H. Greff & Co	St. Laurent	do	5,470.70 francs	399.79	7.32
127775	4945	Oct. 9	Megroz, Portier, Grose & Co	do	Velvets	5,571.00 francs	75.15	1.34
127943	5150	Oct. 9	Hoeninghaus & Curtis	Rhynland	Satins	1,932.45 R. M.	66.48	3.43
129090	6079	Oct. 12	Hardt & Lindgens	Lessing	Silks	4,297.45 francs	286.50	6.66
127894	4939	Oct. 9	Luckemeyer & Schefer	St. Laurent	do	5,726.10 francs	67.40	1.17
129370	6707	Oct. 12	Dreyfuss, Kohn & Co.	Aurania	do	9,277.80 francs	301.52	3.24
127950	5216	Oct. 9	do	Rhynland	Velvet and plush	4,533.79 marks	375.71	8.28
127513	5155	Oct. 9	Meyer & Co	St. Laurent	Velvets	5,033.00 francs	437.75	8.68
127894	4937	Oct. 9	Luckemeyer & Schefer	do	Satin	2,481.95 francs	201.25	9.28
123951	279	Oct. 1	Aufmordt & Co	Amérique	Cotton embroidery	5,764.95 francs	432.37	7.48
129066	6794	Oct. 12	W. H. De Forrest	Celtic	Silks	26,881.00 francs	331.38	1.24
123994	564	Oct. 1	Guggenheim & Son	Amérique	Cotton embroidery	17,696.73 francs	164.26	9.27
128670	6178	Oct. 12	J. Meyer	Lessing	Satin	1,092.65 francs	110.10	10.07
123971	443	Oct. 1	Iselin, Neeser & Co.	Pennland	Silk and cotton ribbons	13,701.80 francs	285.56	2.08
129225	6452	Oct. 12	Megroz, Portier, Grose & Co	Celtic	Silk	8,396.55 francs	740.70	8.82
128103	5378	Oct. 10	Iselin, Neeser & Co	Rhynland	Silk and cotton ribbons	12,412.60 francs	111.22	0.89
128024	5792	Oct. 10	Brown, Wood & Kingman	do	Velvet	1,821.70 marks	105.55	5.79
128023	5492	Oct. 10	do	do	do	1,873.55 marks	185.33	9.89
127804	4953	Oct. 9	Hardt & Lindgens	do	do	1,802.03 marks	39.16	2.17
129133	6103	Oct. 12	Luckemeyer & Schefer	Ems	do	1,489.11 marks	31.99	2.15
129563	6648	Oct. 13	Menke & Frenckel	Lessing	Satin	7,435.52 francs	672.75	9.03
129701	7098	Oct. 13	E. M. Benjamin	Aurania	Silk	9,451.60 francs	474.41	5.02
129552	7446	Oct. 13	Vietor & Achelis	Normandie	do	3,659.55 francs	219.62	6.00
127579	4851	Oct. 9	Hugo, Meyer & Co	St. Laurent	Satins	4,800.00 francs	237.85	4.96
127845	4923	Oct. 9	Fleitmenn & Co	do	do	17,959.55 francs	1,119.80	6.24
130078	7767	Oct. 13	M. Guggenheim & Son	Normandie	Cotton embroidery	12,394.18 francs	72.54	0.59

124416	741	Oct.	22	Leon, Levy & Bros	Rhein	do	12, 793. 90 francs	94. 61	0. 74
127261	4254	Oct.	8	Muser Bros	St. Laurent	do	10, 369. 40 francs	130. 90	1. 26
129532	7445	Oct.	13	Vietor & Achelis	Normandie	Serge	14, 193. 75 francs	301. 65	2. 13
129940	7441	Oct.	13	Dreyfuss, Kohn & Co	do	Silk	1, 805. 00 francs	391. 00	21. 66
125854	2515	Oct.	5	Otto Andreas	Elbe	Satin	11, 232. 60 R. M	965. 10	8. 59
129545	7134	Oct.	13	Spielmann Bros	Fulda	Tie silk	2, 147. 33 florins	159. 05	7. 41
128561	6406	Oct.	12	Otto Andreas	Ems	Satin	9, 933. 73 R. M	642. 30	6. 47
128652	6395	Oct.	12	Hardt, von Bernuth & Co	do	Tie silk	2, 935. 87 R. M	230. 45	7. 85
128391	5573	Oct.	10	W. H. Greff & Co	do	Fancy velvet	4, 180. 35 R. M	376. 35	9. 00
120941	7757	Oct.	13	Dreyfuss, Kohn & Co	Normandie	do	23, 662. 00 francs	2, 322. 90	9. 82
129026	6037	Oct.	12	E. Oelbermann & Co	Ems	Silk	1, 034. 15 francs	81. 90	7. 92
127780	5008	Oct.	9	L. Weddigen & Co	Rhynland	Silk and cotton velvet	10, 463. 70 R. M	742. 37	7. 10
127771	4708	Oct.	9	W. H. Greff & Co	do	Velvet	4, 911. 80 R. M	329. 60	6. 71
129618	7608	Oct.	13	Vietor & Achelis	Normandie	Satin	14, 720. 00 francs	468. 30	3. 18
129681	7411	Oct.	13	Hugo, Meyer & Co	do	do	7, 027. 15 francs	260. 70	3. 71
127885	4980	Oct.	9	Wendt, Steinhauser & Co	Rhynland	Plush	10, 544. 38 R. M	302. 55	2. 87
128729	6443	Oct.	12	Vietor & Achelis	Lessing	Tricotine	5, 549. 00 francs	116. 70	2. 10
130038	7429	Oct.	13	Fleitmann & Co	Normandie	Crepe	2, 552. 15 francs	256. 30	10. 04
129941	7756	Oct.	13	Dreyfus, Kohn & Co	do	Fancy velvet	37, 891. 00 francs	3, 040. 70	8. 03
130282	7916	Oct.	14	Passavant & Co	Aurania	Satin	5, 237. 20 francs	327. 30	6. 25
129133	6102	Oct.	12	Luckemeyer & Schefer	Ems	Silk and cotton velvet	1, 718. 98 R. M	115. 89	6. 44
127997	5194	Oct.	10	W. H. De Forrest	Germanic	Silk	69, 027. 35 francs	1, 308. 00	1. 89
128804	5972	Oct.	12	Stapfer & Strenli	Lessing	Serge	9, 308. 20 francs	826. 40	8. 88
	6445	Oct.	12	Vietor & Achelis	do	Silk	4, 260. 10 francs	199. 90	4. 69
128919	6386	Oct.	12	Brown, Wood & Kingman	Ems	Plush	2, 213. 25 R. M	127. 25	5. 75
129552	7444	Oct.	13	Vietor & Achelis	Normandie	Silk	2, 198. 70 francs	111. 00	5. 05
128391	5575	Oct.	10	W. H. Greff & Co	Ems	Silk and cotton goods	1, 269. 70 R. M	102. 30	8. 06
129941	7758	Oct.	13	Dreyfuss, Kohn & Co	Normandie	Silk and cotton velvet	5, 774. 00 francs	563. 20	9. 75
129723	6968	Oct.	13	Wilmerding, Hognet & Co	Lessing	do	2, 286. 47 francs	206. 35	9. 03
128104	5380	Oct.	10	Iselin, Neeser & Co	Ems	do	2, 004. 45 R. M	166. 55	8. 31
128873	6391	Oct.	12	L. Weddigen & Co	do	Satin	1, 530. 15 R. M	31. 10	2. 03
129941	7755	Oct.	13	Dreyfuss, Kohn & Co	Normandie	Fancy velvet	5, 314. 00 francs	518. 60	9. 76
127842	4712	Oct.	9	J. Meyer & Co	Rhynland	Plush	3, 306. 05 R. M	162. 00	4. 90
130053	7536	Oct.	13	E. Oelbermann & Co	Normandie	Satin	6, 163. 50 francs	184. 40	2. 99
129547	7139	Oct.	13	Spielmann & Co	Ems	Silk and cotton goods	1, 220. 75 R. M	77. 90	6. 38
78938	14, 98	June	29	Passavant & Co	Hammonia	Plush	5, 137. 35 francs	454. 60	8. 85
122983	17266	Sept.	29	Hoeninghaus & Curtis	Frisia	Satins	24, 855. 00 francs	1, 882. 09	7. 57
127494	4621	Oct.	19	Iselin, Neeser & Co	St. Laurent	Silk and cotton ribbons	7, 669. 25 francs	284. 85	3. 71
127821	5001	Oct.	9	Passavant & Co	do	Satin	3, 029. 65 francs	475. 95	15. 71
127821	4998	Oct.	9	do	do	Serge	2, 754. 60 francs	64. 35	2. 34
124415	740	Oct.	2	Leon, Levy & Bros	do	Cotton embroidery	12, 152. 56 francs	67. 95	0. 56
126916	4234	Oct.	8	Vietor & Achelis	Fulda	Silk and cotton goods	1, 423. 05 R. M	42. 15	2. 96
127575	5092	Oct.	9	Spielmann & Co	St. Laurent	Silk	6, 261. 00 francs	344. 80	5. 61
127895	5171	Oct.	9	Luckemeyer & Schefer	do	do	7, 088. 60 francs	417. 60	5. 89
125319	2253	Oct.	5	W. H. Greff & Co	Elbe	do	7, 348. 93 R. M	123. 80	1. 67
127107	4244	Oct.	8	Vietor & Achelis	St. Laurent	Silk handkerchiefs	1, 749. 30 francs	120. 50	6. 89
125775	2270	Oct.	5	Menke & Frenckel	Elbe	Fancy velvet	668. 34 R. M	38. 60	5. 78
125854	2514	Oct.	5	Otto Andreas	do	Satin	3, 151. 50 francs	20. 50	0. 65
127821	4996	Oct.	9	Passavant & Co	St. Laurent	do	4, 130. 00 francs	235. 95	5. 71
127494	4620	Oct.	10	Iselin, Neeser & Co	do	Manufactured silk and cotton	2, 109. 45 francs	27. 00	1. 28

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
124942	2385	Oct. 5	Viotor & Achelis	Elbe	Silk and cotton velvet	24,182.50 R. M.	670.00	2.77
127534	5163	Oct. 9	Dreyfuss, Kohn & Co.	St. Laurent	Fancy velvet	30,020.25 francs	3,680.40	12.26
125178	2201	Oct. 5	Brown, Wood & Kingman	Elbe	Fancy plush	2,502.25 R. M.	137.30	5.49
125755	1987	Oct. 5	Hoeninghaus & Curtis	do	Silk and cotton velvet	5,927.17 R. M.	193.50	3.26
127964	5138	Oct. 9	Auffmordt & Co.	St. Laurent	Serge	5,663.45 francs	377.35	6.66
123951	277	Oct. 1	do	Amérique	do	5,893.30 francs	453.80	7.70
127775	4947	Oct. 9	Megroz, Portier, Grose & Co	St. Laurent	Fancy velvet	11,562.05 francs	854.75	7.39
128257	5330	Oct. 10	Passavant & Co.	do	Satin	10,519.85 francs	672.60	6.39
127895	5170	Oct. 9	Luckemeyer & Schefer	do	Silk and cotton velvet	6,291.00 francs	442.50	7.03
124022	604	Oct. 2	Schwietering, S. & Co	Pennland	Fancy velvet	10,274.45 R. M.	650.80	6.33
122522	16993	Sept. 29	Auffmordt & Co	St. Simon	Serge	6,639.55 francs	248.05	3.78
127107	4245	Oct. 8	Viotor & Achelis	St. Laurent	Satin	3,810.35 francs	233.70	6.13
127797	4992	Oct. 9	E. Oelbermann & Co.	do	do	3,819.95 francs	253.35	6.63
127845	4922	Oct. 9	Fleitmann & Co.	do	Manufactured silk and cotton	12,551.15 francs	1,177.00	9.38
127533	4935	Oct. 9	Dreyfuss, Kohn & Co.	do	Satin	6,005.00 francs	591.05	9.84
123830	471	Oct. 1	Person, Harriman & Co	Adriatic	do	2,982.35 francs	204.75	6.87
127775	4944	Oct. 9	Megroz, Portier, Grose & Co	St. Laurent	Silk	16,769.30 francs	250.95	1.50
127533	4936	Oct. 9	Dreyfuss, Kohn & Co.	do	Fancy velvet	4,837.00 francs	480.10	9.93
127894	4942	Oct. 9	Luckemeyer & Schefer	do	Silk and cotton velvet	3,134.00 francs	199.30	6.36
127797	4990	Oct. 9	E. Oelbermann & Co.	do	Satin	2,856.10 francs	123.55	4.33
127534	5162	Oct. 9	Dreyfuss, Kohn & Co.	do	Silk	4,824.65 francs	433.15	8.98
123899	533	Oct. 1	Oberteuffer, Abegg & Co	Amérique	do	39,550.90 francs	109.30	0.28
125425	1913	Oct. 5	Passavant & Co	Elbe	Silk and cotton velvet	6,077.10 R. M.	49.35	0.81
127776	4928	Oct. 9	Menke & Frenckel	St. Laurent	Satin	1,755.10 francs	132.40	7.54
127776	4927	Oct. 9	do	do	Silk and cotton goods	2,177.50 francs	147.40	6.77
127841	5140	Oct. 9	J. F. Decker	Rhynland	Fancy velvet	874.80 R. M.	82.90	9.47
125534	1870	Oct. 5	E. Oelbermann & Co.	Amérique	Satin	2,082.00 francs	43.65	2.10
128354	6448	Oct. 10	Viotor & Achelis	Leerdam	Matelasse	12,688.20 R. M.	376.14	2.96
130402	8033	Oct. 14	L. Roessel & Co	Normandie	Satin	7,569.75 francs	499.97	6.60
130038	7431	Oct. 13	Fleitmann & Co	do	do	10,137.45 francs	627.60	6.19
128301	5523	Oct. 10	L. Erstein & Bro	Ems	Velvet	2,456.73 marks	123.23	4.84
129940	7440	Oct. 13	Dreyfuss, Kohn & Co	Normandie	Serge and satins	3,462.27 francs	126.25	3.65
129370	6706	Oct. 12	do	Aurania	Velvets	5,468.40 francs	534.65	9.78
130038	7427	Oct. 13	Fleitmann & Co	Normandie	Silks	2,142.05 francs	169.65	7.93
130038	7428	Oct. 13	do	do	Serges	8,388.95 francs	224.79	2.68
130160	7864	Oct. 14	Spielmann & Co	do	Crepe	3,516.00 francs	494.89	14.07
130159	7942	Oct. 14	do	do	Satin	4,209.40 francs	471.60	11.20
130284	7919	Oct. 14	Passavant & Co	do	do	1,227.80 francs	20.45	1.67
128983	5992	Oct. 12	do	Ems	Velvet	11,885.00 R. M.	259.13	2.18
129225	6455	Oct. 12	Megroz, Portier, Grose & Co	Celtic	do	5,558.00 francs	275.05	4.95
130173	7928	Oct. 13	Meyer & Co	Normandie	do	4,208.00 francs	324.79	7.72

131723	9531	Oct. 17	Passavant & Co	Aurania	Satin	2, 484.45 francs	117.30	4.72
124045	2418	Oct. 2	China and Japan Trading Co	C. P. R. R.	Silk handkerchiefs	2, 370.38 Mex. dol.	7.50	3.16
130402	8032	Oct. 14	L. Roessel & Co	Normandie	Satin	2, 492.15 francs	221.60	8.89
130174	7918	Oct. 14	L. Weddigen & Co	do	Silks	7, 904.65 francs	409.55	5.18
128729	6446	Oct. 12	Victor & Achelis	Lessing	do	23, 449.60 francs	744.09	3.17
129899	7936	Oct. 13	J. F. Decker	Normandie	do	27, 428.47 francs	1, 982.55	7.23
129898	7822	Oct. 13	do	do	do	11, 994.35 francs	782.20	6.51
129619	7448	Oct. 13	Victor & Achelis	do	do	8, 349.75 francs	427.15	5.12
131561	9471	Oct. 17	Megroz, Portier, Grose & Co	Noordland	Velvets	14, 420.90 R. M.	834.93	5.79
131538	9461	Oct. 16	Person, Harriman & Co	Celtic	Satins, &c	21, 511.65 francs	829.17	3.85
131118	8011	Oct. 14	Hardt, von Bernuth & Co	Normandie	Velvets	5, 132.00 francs	326.40	6.36
127798	4993	Oct. 9	E. Oelbermann & Co	Rhynland	Plush	11, 196.80 marks	68.66	0.61
130402	8031	Oct. 14	L. Roessel & Co	Normandie	Velvets	4, 141.95 francs	361.95	8.73
131930	9849	Oct. 19	Wm. Openhym & Son	Noordland	do	7, 892.25 R. M.	177.05	2.24
131817	9667	Oct. 17	E. Oelbermann & Co	do	Plush	6, 516.40 R. M.	210.02	3.22
128730	5896	Oct. 12	Fleitmann & Co	Ems	Tie silk	5, 093.50 R. M.	468.00	9.19
127947	5139	Oct. 12	Aufmordt & Co	Rhynland	Velvet	19, 948.20 R. M.	528.94	2.65
128912	6029	Oct. 12	Oberteuffer, Abegg & Co	Ems	Tie silk	2, 034.85 R. M.	111.90	5.50
130938	8737	Oct. 15	do	St. Laurent	Satins, &c	21, 429.42 francs	1, 468.00	6.85
129984	7453	Oct. 13	Megroz, Portier, Grose & Co	Normandie	Velvet	4, 002.00 francs	305.35	3.63
132188	10005	Oct. 19	W. H. De Forrest	Britannic	Silk and cotton goods	10, 390.20 francs	159.54	1.54
129633	7393	Oct. 13	Menke & Frenckel	Normandie	Satin	11, 328.03 francs	993.80	8.77
129026	6035	Oct. 12	E. Oelbermann & Co	Ems	Velvet and plush	5, 462.10 R. M.	80.15	1.47
130057	7539	Oct. 13	do	Normandie	Crepe	7, 392.05 francs	669.18	9.05
132803	11220	Oct. 19	J. Meyer & Co	Noordland	Matelasse	2, 766.05 R. M.	205.07	7.41
132811	10670	Oct. 19	E. Oelbermann & Co	Donan	Satin	3, 646.80 R. M.	334.35	9.17
129357	6222	Oct. 13	Leon, Levy & Co	Amérique	Cotton embroidery	23, 401.80 francs	196.70	0.84
133407	11605	Oct. 20	Megroz, Portier, Grose & Co	Britannic	Silks	8, 551.80 francs	371.25	4.33
131572	9522	Oct. 17	Schwietering, S., & Co	Noordland	Velvet	11, 193.30 R. M.	863.16	7.71
132715	10517	Oct. 19	Passavant & Co	Westernland	do	4, 487.00 francs	187.00	4.01
133126	11664	Oct. 20	Spielmann & Co	Eider	Tie silk	3, 244.50 R. M.	181.74	5.06
131722	9532	Oct. 17	Passavant & Co	Noordland	Plush	6, 427.70 R. M.	408.71	6.03
131842	9719	Oct. 17	Spielmann & Co	do	Velvet	3, 252.00 R. M.	224.95	6.09
133325	11824	Oct. 20	Sylvester, Hilton & Co	Britannic	do	2, 033.55 francs	48.04	2.03
132572	10479	Oct. 19	Fleitmann & Co	Eider	Tie silk	4, 901.45 R. M.	433.45	8.08
131429	9187	Oct. 16	Wendt, Steinhauser & Co	Noordland	Velvet	3, 296.55 R. M.	131.88	4.00
133262	11521	Oct. 20	A. S. Rosenthal & Co	C. P. R. R.	Silk handkerchiefs	930.60 Mex. dol.	64.40	6.08
132679	10120	Oct. 19	Lewis Bros	Wieland	Plush	2, 721.95 francs	287.71	10.58
130173	7927	Oct. 14	Meyer & Co	Normandie	Velvet, &c	40, 791.00 francs	1, 067.55	2.06
131833	9697	Oct. 17	Hardt & Lindgens	Noordland	do	2, 291.83 R. M.	69.45	3.00
131853	9738	Oct. 17	Dickerhoff, R., & Co	do	Silk and cotton ribbons	2, 607.05 R. M.	53.20	2.04
131853	10567	Oct. 19	Wendt, Steinhauser & Co	Eider	Satin	3, 221.00 R. M.	97.84	3.00
132937	11123	Oct. 19	Walter H. Greff & Co	do	Silk and cotton goods	1, 252.46 R. M.	112.88	9.00
134095	12302	Oct. 21	Otto Andreas	Canada	do	5, 082.50 francs	306.15	6.00
132839	10972	Oct. 19	Victor & Achelis	Eider	Satin	1, 928.40 R. M.	171.84	8.09
133135	11055	Oct. 20	Dreyfuss, Kohn & Co	Etruria	Velvet	110, 310.62 francs	981.61	0.89
127495	4632	Oct. 10	Otto Andreas	St. Laurent	do	13, 796.85 francs	695.20	5.10
133260	11745	Oct. 20	L. Roessel & Co	Donan	Satins	10, 574.35 francs	593.75	5.06
134023	12492	Oct. 21	Spielmann & Co	Canada	Silks	8, 262.50 francs	334.35	4.00
133098	10987	Oct. 20	Person, Harriman & Co	Britannic	do	25, 168.75 francs	256.60	1.00

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
133012	10969	Oct. 19	Viotor & Achelis	Wieland	Silk and cotton goods	3,986.30 francs	130.20	3.05
132903	10656	Oct. 19	Luckemeyer & Schefer	Britannic	Silks	2,693.00 francs	152.25	5.06
133506	11652	Oct. 20	Passavant & Co.	Eider	Plush	1,090.05 R. M.	67.52	6.03
130070	7708	Oct. 13	Luckemeyer & Schefer	Normandie	Silks	12,846.00 francs	2,121.15	16.05
130395	7979	Oct. 14	William Schroderer & Co.	Aurania	Velvets	£92 2s. 1d.	£6 5s. 9d.	4.02
133126	11665	Oct. 20	Spielmann & Co.	Eider	Silk and cotton goods	1,586.55 florins	151.90	9.05
133023	11091	Oct. 19	Auffmordt & Co.	Wieland	Crape	1,551.00 francs	74.76	4.08
130378	9123	Oct. 14	L. Roessel & Co.	Aurania	Velvet	£113 14s.	£7 4s.	6.03
134060	12134	Oct. 21	Passavant & Co.	Canada	Silk and cotton ribbons	4,500.75 francs	19.05	0.40
132540	10430	Oct. 19	Hardt & Lindgens	Donau	Silks	3,586.00 francs	158.00	4.04
134837	10965	Oct. 19	Viotor & Achelis	Wieland	Satins	16,700.30 francs	558.55	3.03
133903	12323	Oct. 21	do	Canada	Silks	10,473.30 francs	335.80	3.02
133903	12324	Oct. 21	do	do	do	11,107.45 francs	519.25	5.02
134142	12330	Oct. 21	Sallenbach & Co.	do	do	26,294.65 francs	713.75	2.03
134060	12131	Oct. 21	Passavant & Co.	do	do	2,804.10 francs	83.72	2.09
134118	12647	Oct. 21	Iselin, Neeser & Co.	do	do	2,638.00 francs	126.45	4.08
130070	7707	Oct. 13	Luckemeyer & Schefer	Normandie	Silk	12,758.45 francs	1,887.90	14.79
133098	10986	Oct. 20	A. Person & Harriman	Britannic	Serge	12,020.60 francs	373.60	3.11
131842	9718	Oct. 17	Spielmann & Co.	Noordland	Tie silk	2,290.59 R. M.	204.55	8.94
129941	7754	Oct. 13	Dreyfuss, Kohn & Co.	Normandie	Velvet	5,203.00 francs	488.45	9.28
131762	9548	Oct. 17	Luckemeyer & Schefer	Noordland	do	3,178.10 R. M.	117.30	3.68
133009	10883	Oct. 19	A. Person, Harriman & Co.	Wieland	Silk	4,620.50 francs	215.20	4.65
131537	9561	Oct. 16	Iselin, Neeser & Co.	Noordland	Velvet	4,180.10 R. M.	273.60	6.54
131842	9720	Oct. 17	Spielmann & Co.	do	do	2,591.15 R. M.	208.45	8.02
131782	9851	Oct. 19	Louis Roessel & Co.	do	do	2,859.15 R. M.	162.20	5.68
132903	10655	Oct. 19	Luckemeyer & Schefer	Britannic	Manufactured silk and cotton	4,794.00 francs	40.95	0.85
131660	10500	Oct. 17	Oberteuffer, Abegg & Co.	Noordland	Velvet	2,226.58 R. M.	44.20	1.98
131663	9451	Oct. 17	Fleitmann & Co.	do	Satin	3,256.50 francs	308.25	9.49
123868	439	Oct. 1	Iselin, Neeser & Co.	Amérique	Silk	8,247.15 francs	132.40	1.60
134168	12583	Oct. 21	Hoeninghaus & Curtis	Germanic	Satin	16,742.15 francs	950.10	5.63
134170	12581	Oct. 21	do	Lessing	do	21,476.35 francs	1,019.15	4.74
134130	12317	Oct. 21	E. Oelbermann & Co.	Canada	do	3,962.00 francs	184.85	4.91
134940	13401	Oct. 23	Walter H. Greff & Co.	do	do	9,849.50 francs	557.61	5.95
132235	10059	Oct. 19	Wilmerding, Hoguet & Co.	Eider	Tie silk	1,169.08 R. M.	319.70	27.34
138021	17097	Oct. 27	A. Person, Harriman & Co.	Labrador	Satin and serges	5,163.10 francs	474.40	9.18
138646	18060	Oct. 29	Hugo Meyer & Co.	St. Germain	do	2,380.35 francs	404.75	16.42
138647	18061	Oct. 29	do	Germanic	do	4,461.00 francs	392.10	8.81
137810	16934	Oct. 28	Iselin, Neeser & Co.	Labrador	Rhodame	8,081.15 francs	541.65	6.70
138111	17756	Oct. 29	Otto Andreas	Rhein	Fancy velvets	9,377.07 francs	459.15	4.09
138115	17257	Oct. 29	do	Canada	do	6,246.05 francs	333.75	5.18
137838	16815	Oct. 28	Fleitmann & Co.	Labrador	Serge	4,542.55 francs	148.65	3.26

139102	Nov.	17960	Roberts, Cushman & Co	Hammonia	Silk	17, 192. 81 francs	240. 80	1. 39
137531	Oct. 28	16844	F. Victor & Achelis	Labrador	Satin	1, 312. 90 francs	70. 75	5. 37
138606	Oct. 30	17601	Wendt, Steinhäuser & Co	Waesland	Velvet ribbons	1, 577. 64 R. M.	7. 60	0. 42
134879	Oct. 23	13534	Iselin, Neeser & Co	Belgenland	Velvets	5, 003. 30 francs	37. 50	0. 75
137876	Oct. 29	17056	H. Sallenbach & Co	Labrador	do	2, 716. 65 francs	74. 02	2. 73
.....	Oct. 29	14225	F. Victor & Achelis	W. H. Schulte	Brochi and matelasse	6, 774. 05 R. M.	89. 00	1. 31
139085	Oct. 31	18336	H. Sallenbach & Co	Hammonia	Silks	2, 574. 20 francs	239. 10	1. 11
137803	Oct. 28	16800	L. Weddigen & Co	Labrador	Satins	2, 776. 95 francs	258. 05	9. 30
135678	Oct. 25	14384	Iselin, Neeser & Co	W. H. Schulte	Cotton embroideries	24, 964. 45 francs	192. 15	0. 77
138931	Oct. 31	18020	C. G. Landon & Co	City of Chicago	Crepe	£1 15s. 8d.	0. 70	0. 70
137531	Oct. 28	16842	F. Victor & Achelis	Labrador	Umbrella silk	4, 267. 55 francs	47. 65	1. 11
137782	Oct. 28	16749	Luckemeyer & Schefer	do	Plushes	2, 552. 00 francs	35. 40	1. 41
137692	Oct. 28	16836	Passavant & Co	do	Florentine	3, 362. 35 francs	96. 60	2. 88
138230	Nov. 1	18232	Iselin, Neeser & Co	Hammonia	Silk	4, 874. 44 francs	348. 15	7. 14
137531	Oct. 28	16843	F. Victor & Achelis	Labrador	Silk, fancy	1, 304. 45 francs	54. 90	4. 13
131536	Oct. 16	9806	Iselin, Neeser & Co	Noordland	Silk and cotton ribbons	9, 005. 10 francs	21. 45	0. 23
135105	Oct. 23	13278	do	Rhynland	Satins	6, 703. 90 francs	377. 55	5. 63
134081	Oct. 21	12270	Roberts, Cushman & Co	Canada	do	13, 829. 30 francs	339. 30	2. 45
135106	Oct. 23	13279	Iselin, Neeser & Co	Noordland	do	5, 487. 95 francs	338. 90	6. 17
131425	Oct. 16	9380	M. Guggenheim & Son	Frisia	Cotton embroidery	63, 763. 23 francs	579. 46	0. 90
132236	Oct. 19	10772	Wilmerding, Hoguet & Co	Donau	Silk	29, 233. 00 francs	2, 536. 50	8. 67
133104	Oct. 20	11818	Otto Andreas	do	do	19, 030. 08 francs	716. 00	3. 76
133947	Oct. 21	12340	L. Weddigen & Co	Canada	Satin	6, 503. 60 francs	738. 60	11. 36
134643	Oct. 23	13680	J. F. Decker	do	Silk	31, 331. 15 francs	2, 452. 20	7. 82
133844	Oct. 21	12322	Victor & Achelis	do	Satin	13, 402. 15 francs	448. 05	3. 34
133879	Oct. 24	14570	Spielmann & Co	Werra	Silk	4, 617. 48 florins	265. 10	5. 73
134169	Oct. 21	12582	Hoeninghaus & Curtis	Canada	Satin	26, 846. 55 francs	1, 215. 65	4. 52
135445	Oct. 24	13912	Victor & Achelis	Rhein	do	8, 359. 20 francs	438. 55	5. 25
134828	Oct. 23	13342	Hugo, Meyer & Co	Canada	do	9, 164. 75 francs	685. 00	7. 47
134543	Oct. 22	12849	Megroz, Portier, Grose & Co	do	Satin and silk and cotton ribbons	3, 949. 60 francs	241. 55	6. 12
132905	Oct. 19	11111	Oberteuffer, Abegg & Co	Donau	Satin	3, 230. 05 francs	111. 40	3. 43
134529	Oct. 26	12809	Luckemeyer & Schefer	Canada	Silk and cotton velvet	6, 823. 00 francs	440. 20	6. 44
132781	Oct. 19	10455	L. Weddigen & Co	Eider	do	8, 093. 35 R. M.	71. 40	0. 87
134237	Oct. 22	12799	L. Roessel & Co	Canada	Satin	14, 952. 80 francs	1, 014. 90	6. 78
134132	Oct. 21	12653	Shaen & Fithian	do	Serge	3, 611. 70 francs	97. 30	2. 68
132904	Oct. 19	10657	Luckemeyer & Schefer	Eider	Silk and cotton velvet	866. 04 R. M.	66. 35	7. 62
134130	Oct. 21	12318	E. Oelbermann & Co	Canada	Satin	5, 335. 15 francs	421. 40	7. 89
134176	Oct. 21	12441	Fleitmann & Co	do	do	12, 137. 70 francs	1, 024. 65	8. 44
134877	Oct. 23	13221	Passavant & Co	Belgenland	Silk and cotton ribbons	2, 861. 05 francs	190. 00	6. 63
133506	Oct. 20	11653	do	Eider	Velvet	2, 192. 50 R. M.	124. 05	5. 65
134637	Oct. 23	13086	E. M. Benjamin	Belgenland	Silk and cotton velvet	3, 954. 90 R. M.	83. 60	2. 12
132899	Oct. 19	11917	L. Roessel & Co	Eider	Satin	3, 815. 30 francs	401. 40	10. 51
136244	Oct. 26	15190	Sylvester, Hilton & Co	Adriatic	do	3, 124. 25 francs	240. 50	7. 64
134142	Oct. 21	12329	H. Sallenbach & Co	Canada	Silk and cotton goods	2, 709. 00 francs	249. 20	9. 19
133947	Oct. 21	12339	L. Weddigen & Co	do	Satin	1, 950. 00 francs	131. 90	5. 76
133386	Oct. 20	11815	Oberteuffer, Abegg & Co	Germanic	do	4, 582. 20 francs	270. 70	5. 91
134118	Oct. 21	12646	Iselin, Neeser & Co	Canada	Fancy velvet	2, 277. 05 francs	89. 30	3. 90
133095	Oct. 21	11275	Meyer & Co	Eider	Silk and cotton velvet	1, 465. 00 R. M.	124. 70	8. 53
135879	Oct. 20	14569	Spielmann & Co	Werra	Satin	1, 477. 85 R. M.	135. 60	9. 20
132118	Oct. 24	10308	Victor & Achelis	Edam	Matelasse	2, 689. 05 R. M.	13. 10	0. 48

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
132937	11125	Oct. 19	W. H. Greff & Co.	Eider	Velvets	1,672.20 R. M.	34.13	2.07
134543	12848	Oct. 22	Megroz, Portier, Grose & Co.	Canada	Silk	16,852.80 francs	876.60	5.20
135446	14411	Oct. 24	Viotor & Achelis	Rhein	Satin	15,968.20 francs	474.60	2.97
136752	15242	Oct. 26	Dieckerhoff, Raffloer & Co.	Adriatic	Silk velvet	2,582.65 francs	172.00	6.65
132144	10029	Oct. 19	S. E. Bloch & Bro.	Eider	Linen lace	£79 12s. 3d.	R. M257.50	15.75
133386	11816	Oct. 20	Obertenffer, Abegg & Co.	Germanic	Satins	14,252.44 francs	612.70	4.37
93330	9805	Oct. 17	Island, Neeser & Co.	Canada	Cotton embroidery	3,158.55 francs	41.51	1.32
133149	11086	Oct. 20	Stern Bros.	Eider	Silk ornaments	724.15 francs	11.06	1.59
134528	13046	Oct. 22	Luckemeyer & Schefer	Canada	Silks	7,022.55 francs	485.10	21.14
133607	11647	Oct. 20	Hoeninghaus & Curtis	Eider	Velvets	10,434.00 R. M.	285.27	2.73
122407	9899	Sept. 28	Hardt, von Bernuth & Co.	St. Simon	do	7,420.95 francs	697.45	9.4
134642	13006	Oct. 23	J. F. Decker	Canada	Silks	20,021.90 francs	1,700.00	8.9
133844	12320	Oct. 21	Viotor & Achelis	do	do	1,372.85 francs	64.45	4.66
127461	4914	Oct. 9	Einstein, Hirsch & Co.	St. Laurent	Cotton embroidery	112,299.62 francs	9,401.62	8.37
134333	12643	Oct. 22	Aufmordt & Co.	Canada	Silks	5,171.10 francs	335.15	6.47
131060	12133	Oct. 21	Passavant & Co.	do	do	3,681.90 francs	254.80	6.9
133903	12325	Oct. 21	Viotor & Achelis	do	do	7,516.85 francs	387.95	5.16
133936	12259	Oct. 21	Ridgely & Co.	do	Cotton embroidery	37,060.30 francs	245.14	0.66
131639	9576	Oct. 17	M. H. Heckscher	Lessing	do	5,853.59 francs	50.88	1.00
130058	7540	Oct. 13	E. Oelbermann & Co.	do	Silk scarfs	18,281.70 francs	1,608.68	8.8
128008	5587	Oct. 10	Spielmann & Co.	Belgenland	Plush	1,549.42 R. M.	141.35	9.1
134225	13031	Oct. 22	Dreyfuss, Kohn & Co.	Canada	Velvet	7,543.00 francs	429.42	5.68
132260	11746	Oct. 20	L. Roessel & Co.	Donau	do	5,471.95 francs	222.30	4.00
132839	10971	Oct. 19	Viotor & Achelis	Eider	do	16,814.50 R. M.	668.24	3.97
132936	10871	Oct. 19	W. H. Greff & Co.	do	do	14,943.59 R. M.	1,358.19	9.00
133314	11658	Oct. 20	J. Meyer & Co.	do	Satin	10,769.50 R. M.	433.54	4.00
133084	11272	Oct. 20	Menke & Frenckel	do	Velvet	6,146.51 R. M.	443.12	7.2
133029	11007	Oct. 19	Otto Andreas	do	Satin	7,026.00 R. M.	417.83	5.48
132526	10224	Oct. 19	Iselin, Neeser & Co.	do	Velvet	6,779.85 R. M.	613.50	9.00
133506	12319	Oct. 21	Viotor & Achelis	Canada	Parapline	3,875.90 francs	236.91	6.11
134268	11651	Oct. 20	Passavant & Co.	Eider	Velvet	9,591.85 R. M.	279.02	2.98
134333	12555	Oct. 22	Meyer & Co.	Canada	do	20,647.00 francs	858.07	4.1
133352	11052	Oct. 22	Aufmordt & Co.	do	Serge	7,729.20 francs	467.55	6.00
132867	10550	Oct. 20	E. Oelbermann & Co.	Eider	Silk and cotton goods	3,423.90 R. M.	312.47	9.11
133352	11053	Oct. 19	Menke & Frenckel	Donau	do	3,447.90 francs	310.66	9.00
136067	11409	Oct. 26	E. Oelbermann & Co.	Eider	Satins	2,215.15 R. M.	388.66	17.56
136183	14835	Oct. 26	Fleitmann & Co.	Werra	Velvets	9,944.00 R. M.	718.08	7.22
13067	14407	Oct. 26	Megroz, Portier, Grose & Co.	Adriatic	do	3,048.00 francs	248.40	8.13
134996	13485	Oct. 23	Fleitmann & Co.	Werra	Tie silks	1,209.76 R. M.	103.47	8.51
132376	12789	Oct. 19	Luckemeyer & Schefer	Belgenland	Velvets	1,990.00 R. M.	97.36	4.87
			Konigsburger, R. & Co.	Montreal	do	2,306.75 R. M.	84.22	3.64

134612	13535	Oct. 19	Spielman & Co	Belgenland	Plush	1,570.97 R. M.	140.42	9.00
134830	13184	Oct. 23	Fleitmunn & Co	do	Velvets	5,436.08 R. M.	66.26	1.21
134725	13652	Oct. 23	W. Openhym & Son	do	do	2,172.75 R. M.	131.14	6.00
137335	16066	Oct. 27	Oberteuffer, Abegg & Co	Adriatic	Satins and embroidery	15,614.81 francs	1,160.50	7.42
134640	13175	Oct. 23	Megroz, Portier, Grose & Co	Belgenland	Silk and cotton velvet	4,892.25 R. M.	404.40	8.25
135740	14364	Oct. 24	Brown, Wood & Kingman	Werra	Fancy plush	2,178.40 R. M.	160.00	7.34
128487	5780	Oct. 10	C. V. Preston & Co	Greece	Silk handkerchiefs	970.20 Mex. dol.	12.20	1.23
135000	13481	Oct. 23	E. Oelbermann & Co	Belgenland	Plush	3,005.30 M. R.	37.00	1.23
135715	14077	Oct. 24	James McCreery & Co	Adriatic	Silk velvet	3,696.55 francs	333.15	9.00
136183	14833	Oct. 26	Megroz, Portier, Grose & Co	do	Silk handkerchiefs	5,679.10 francs	538.60	9.47
135104	13458	Oct. 23	Otto Andreas	Belgenland	Satin	3,119.71 francs	55.20	1.76
134017	12959	Oct. 21	G. Stellweg & Co	Canada	Satins, &c	7,723.95 francs	772.45	10.00
136843	15510	Oct. 26	Fleitmunn & Co	Adriatic	Silk and cotton goods	7,993.75 francs	712.20	8.90
134612	13536	Oct. 23	Spielmann & Co	Belgenland	Velvets	5,065.87 marks	214.74	4.24
134726	13088	Oct. 23	William Openhym & Son	do	do	9,559.00 marks	351.77	3.68
134118	12648	Oct. 21	Iselin, Neeser & Co	Canada	do	7,664.75 francs	426.60	5.57
134733	13264	Oct. 23	Konigsberger & Rudinberg	Belgenland	do	4,712.65 R. M.	65.06	1.37
136843	15509	Oct. 26	Fleitmunn & Co	Adriatic	Satins, &c	2,361.75 francs	121.42	7.23
134612	13537	Oct. 22	Spielmann & Co	Belgenland	Velvets	3,045.40 R. M.	240.43	7.88
136855	15779	Oct. 26	Dreyfuss, Kohn & Co	Servia	do	2,914.00 francs	144.06	4.94
134879	13533	Oct. 23	Iselin, Neeser & Co	Belgenland	Silk and cotton ribbons	10,000.00 francs	104.90	1.65
137533	16845	Oct. 28	Vietor & Achelis	Labrador	Silks	8,208.00 francs	720.35	8.77
136183	14834	Oct. 26	Megroz, Portier, Grose & Co	Adriatic	Silk and cotton ribbons	2,958.50 francs	103.78	3.51
136090	14735	Oct. 26	do	Rhein	Silks	4,065.85 francs	337.45	7.06
135958	14600	Oct. 26	Person, Harriman & Co	Adriatic	Velvets, &c	24,156.20 francs	1,004.00	4.15
135472	13958	Oct. 24	Luckemeyer & Schefer	Werra	do	1,526.05 R. M.	70.00	4.52
130411	8271	Oct. 14	Hoeninghaus & Curtis	Germanic	Silk and cotton ribbons	7,048.40 francs	587.40	8.32
137809	16827	Oct. 28	Iselin, Neeser & Co	Labrador	Silks	2,490.30 francs	85.90	3.45
137471	16529	Oct. 27	Hoeninghaus & Curtis	Donau	Satins	27,267.40 francs	1,699.59	6.23
137472	16530	Oct. 27	do	Adriatic	do	20,915.00 francs	1,097.78	5.24
134924	13663	Oct. 23	Iselin, Neeser & Co	Belgenland	Silk and cotton ribbons	6,600.00 francs	23.85	0.36
136067	14446	Oct. 26	Fleitmunn & Co	Werra	Tie silk	8,251.25 R. M.	599.66	7.23
135735	14159	Oct. 24	William Schroeder & Co	do	Satins	6,904.95 R. M.	568.79	8.24
137850	16833	Oct. 28	Auffmordt & Co	Labrador	Silk and cotton ribbons	2,300.70 francs	85.75	3.73
134541	13133	Oct. 24	Schwietering, Son & Co	Belgenland	Velvets, &c	11,180.85 R. M.	918.53	8.21
135685	14143	Oct. 24	E. Oelberman & Co	Werra	Satins	3,850.95 R. M.	491.83	12.77
135790	14104	Oct. 24	Menke & Frenckel	do	Satins, &c	2,160.00 R. M.	155.98	7.26
136843	15511	Oct. 26	Fleitmunn & Co	Adriatic	Satins	12,436.55 francs	771.23	6.11
135737	14158	Oct. 24	Otto Andreas	Werra	do	3,302.76 francs	144.80	4.38
136582	15290	Oct. 26	Passavant & Co	do	Velvets	8,685.40 marks	264.82	3.05
134787	13172	Oct. 23	L. Ernstein & Bro	Belgenland	do	3,441.70 marks	94.54	2.87
135586	13911	Oct. 24	Vietor & Achelis	Werra	Velvets, &c	23,719.35 marks	1,118.78	4.71
135970	14789	Oct. 26	Hardt, von Bernuth & Co	do	Velvets	3,515.90 marks	301.54	8.58
136582	15291	Oct. 26	Passavant & Co	do	Plush	2,117.20 marks	97.72	4.62
137838	16813	Oct. 28	Fleitmunn & Co	Labrador	Grape	3,008.35 francs	278.05	9.24
135584	14617	Oct. 24	Iselin, Neeser & Co	Werra	Fancy velvet	1,313.90 R. M.	111.35	8.49
134671	14151	Oct. 24	W. H. Greff & Co	do	Silks	4,074.15 R. M.	153.55	3.76
135521	13997	Oct. 23	Hicks Brothers	Belgenland	Velvets	5,658.10 R. M.	147.20	2.60
134918	13230	Oct. 23	Stapfer & Strenli	Rhein	Satins	11,410.25 francs	932.40	8.17
135919	14479	Oct. 26	E. M. Benjamin	Adriatic	Satins and serge	7,359.75 francs	450.05	6.11

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
135207	13621	Oct. 23	C. A. Auffmordt & Co.	Rhein	Ribbons	1,434.30 francs.	36.20	2.52
134850	13269	Oct. 23	Menke & Frenckel	do	Satin	1,473.00 francs.	111.50	8.00
137882	16925	Oct. 28	J. McCreery & Co.	Labrador	Velvet.	7,453.95 francs.	320.91	4.30
131958	14658	Oct. 24	A. Person, Harriman & Co.	Adriatic	Silks.	10,850.35 francs.	650.70	6.00
130265	7935	Oct. 14	J. F. Decker	Normandie	Serge	13,096.25 francs.	509.10	3.88
134918	13231	Oct. 23	Stapfer & Streuli	Rhein	Silks	8,165.30 francs.	197.05	2.41
134671	14149	Oct. 25	W. H. Graef & Co.	Werra	Fancy velvets	3,721.60 R. M.	359.75	9.66
138021	17095	Oct. 29	A. Person, Harriman & Co.	Labrador	Silks	2,663.85 francs.	175.90	6.60
137927	17255	Oct. 29	Dreyfus, Kohn & Co.	Canada	Fancy velvets	28,320.00 francs.	2,256.95	7.96
135586	13910	Oct. 25	F. Vietor & Achelis	Werra	Satins	1,866.30 R. M.	133.20	7.13
137938	17241	Oct. 29	Spielmann & Co.	Labrador	Silks	7,858.95 francs.	530.20	6.74
135713	14461	Oct. 24	J. Meyer & Co.	Werra	Velvets	2,742.70 R. M.	238.90	8.71
137737	16846	Oct. 25	F. Vietor & Achelis	Labrador	Satins	1,809.05 francs.	133.10	7.35
137938	17243	Oct. 29	Spielmann & Co.	do	Silks	17,000.50 francs.	843.80	5.00
134627	13170	Oct. 23	A. Wimpfheimer & Brother	Belgenland	Velvets	14,690.95 florins.	230.65	1.57
137241	16253	Oct. 28	E. M. Benjamin	Servia	Umbrella silks	6,996.90 francs.	168.90	2.41
137715	17227	Oct. 26	J. F. Decker	Labrador	Silks	8,860.15 francs.	532.95	6.00
134639	13268	Oct. 23	Menke & Frenckel	Belgenland	Fancy velvets	3,915.21 R. M.	174.40	4.42
135465	13963	Oct. 19	L. Roessel & Co.	Werra	do	2,795.20 R. M.	234.60	8.39
135875	14665	Oct. 26	William H. De Forrest	Adriatic	Satins	5,191.90 R. M.	86.50	1.66
137938	17242	Oct. 29	Spielmann & Co.	Labrador	Silks	12,580.75 francs.	320.60	2.54
135212	13830	Oct. 25	Lewis Brothers & Co.	Rhein	do	2,471.90 francs.	234.70	9.49
136761	15923	Oct. 27	Luckemeyer & Schefer	Servia	Serge	1,454.00 francs.	63.90	4.39
137530	16949	Oct. 28	F. Vietor & Achelis	Labrador	Silks	28,577.00 francs.	140.50	0.49
136532	15089	Oct. 26	Hardt & Lindgens	Werra	Velvets	1,053.45 R. M.	194.40	18.45
137913	17253	Oct. 29	Dreyfuss, Kohn & Co.	Labrador	Fancy velvets	5,190.00 francs.	177.75	3.42
136855	15778	Oct. 27	do	Servia	do	3,004.00 francs.	272.95	9.03
137810	16935	Oct. 28	Iselin, Neeser & Co.	Labrador	Velvet.	4,308.90 francs.	140.10	3.25
130263	7937	Oct. 14	Einstein, Hirsh & Co.	Normandie	Cotton embroideries	157,359.27 francs.	1,185.04	0.75
134324	12575	Oct. 22	Lee Fong & Co.	Harrerton	Pongees	190.00 Mex. dol.	17.50	9.21
137753	16666	Oct. 28	Oberteuffer, Abegg & Co.	Labrador	Serge	11,954.60 francs.	105.50	0.88
136859	15417	Oct. 26	Lewis Brothers & Co.	Arizona	Plush	2,184.35 francs.	190.80	8.73
137850	16831	Oct. 28	C. A. Auffmordt & Co.	Labrador	Satin	5,862.85 francs.	58.65	1.00
137876	17055	Oct. 29	H. Sallenbach & Co.	do	Rhadames	15,400.65 francs.	106.95	0.69
137913	17251	Oct. 29	Dreyfuss, Kohn & Co.	do	Fancy velvet	8,405.00 francs.	597.85	7.10
138773	17921	Oct. 31	Spielmann & Co.	Waesland	Silk plush	1,657.85 R. M.	154.25	9.30
137850	16834	Oct. 28	C. A. Auffmordt & Co.	Labrador	Serge	4,488.50 francs.	224.45	5.00
139865	670	Nov. 2	Megroz, Portier, Grose & Co.	Hammonia	Fancy velvet	2,097.85 francs.	119.84	5.71
139141	18168	Oct. 31	L. Roessel & Co.	Elbe	Satins	3,485.70 marks.	211.65	6.77
139188	98	Oct. 31	Stapfer & Streuli	Hammonia	Velveteen	18,049.00 francs.	373.15	2.07
139229	154	Nov. 2	Otto Andreas	Neckar	Silks	10,254.70 francs.	86.60	0.84

139443	740	Nov.	2	F. Viotor & Achelis.	Hammonia.	do	20, 362.50 francs.	561.80	2.77
139340	1362	Nov.	4	Greff & Co.	do	do	5, 432.50 francs.	462.35	8.51
137682	16630	Oct.	28	M. Guggenheim Sons.	Labrador	Cotton embroideries	2, 506.53 francs.	23.33	.93
138529	260	Nov.	2	Hardt, von Bernuth & Co.	Waesland.	Silks	15, 882.74 marks.	1, 034.10	6.50
137850	16832	Oct.	28	C. A. Aufmordt & Co.	Labrador	Ribbons	3, 654.20 francs.	72.45	1.98
139006	18072	Oct.	31	L. Weddigen & Co.	Waesland	Velvets	3, 523.40 francs.	118.50	3.36
139720	617	Nov.	2	F. Viotor & Achelis.	Elbe	do	15, 294.00 R. M.	375.90	2.12
134225	13032	Oct.	22	Dreyfuss, Kohn & Co.	Canada	Fancy velvets	12, 965.95 francs.	940.10	7.30
139720	616	Nov.	2	Viotor & Achelis	Elbe	Silk	2, 268.60 francs.	202.55	8.93
139305	775	Nov.	2	Meyer & Co.	Labrador	Velvet	2, 615.00 francs.	173.50	6.63
139866	673	Nov.	2	Megroz, Portier, Grose & Co.	Elbe	Fancy plush	783.90 R. M.	58.55	7.47
139099	18242	Oct.	29	Oberteuffer, Abegg & Co.	Waesland.	Velvet	9, 412.35 R. M.	137.35	1.46
129940	7439	Oct.	13	Dreyfuss, Kohn & Co.	Normandie	Fancy velvet	6, 766.95 francs.	520.85	7.60
140160	944	Nov.	4	Spielmann & Co.	Elbe	Fancy reps	1, 161.58 florins.	40.95	3.53
139348	18420	Oct.	30	Hoeninghaus & Curtis.	Waesland.	Satin	1, 353.15 R. M.	66.90	4.80
135576	14325	Oct.	24	M. Guggenheim Sons.	W. H. Schalten	Cotton embroideries	75, 070.10 francs.	799.16	1.06
139239	18126	Oct.	30	Fleitmann & Co.	Waesland.	Satins	4, 381.80 francs.	286.95	6.55
141446	2321	Nov.	5	Wendt, Steinhauer & Co.	Amérique	do	3, 144.00 francs.	136.27	4.04
139729	577	Nov.	2	do	Elbe	do	3, 144.00 francs.	102.90	3.25
140234	995	Nov.	4	L. Roessel & Co.	do	Duchess satins	5, 512.55 francs.	490.75	8.88
139440	619	Nov.	2	Viotor & Achelis	Normandie	Satins	5, 758.15 francs.	268.80	4.67
139305	776	Nov.	2	Meyer & Co.	Labrador	do	15, 455.00 francs.	231.40	1.49
138392	18062	Oct.	31	Hugo Meyer & Co.	Hammonia.	do	3, 148.95 francs.	378.65	12.04
140160	945	Nov.	4	Spielmann & Co.	Elbe	Silks	5, 986.50 R. M.	437.85	7.33
140980	2365	Nov.	4	Viotor & Achelis	Amérique	Satins and serges	4, 722.10 francs.	252.50	5.34
141835	2853	Nov.	6	Fleitmann & Co.	Westernland	do	4, 009.00 francs.	236.90	5.91
139310	176	Nov.	2	do	Hammonia.	Satin	7, 445.55 francs.	224.80	3.02
138821	18424	Oct.	31	Megroz, Portier, Grose & Co.	Waesland.	Velvet	1, 639.00 R. M.	86.25	5.24
139884	683	Nov.	2	Hardt & Lindgens	Hammonia.	Silks	549.75 francs.	51.05	9.27
139786	539	Nov.	2	M. Guggenheim Sons.	Elbe	Cotton embroideries	4, 548.51 francs.	62.21	1.39
139172	18456	Oct.	31	Passavant & Co.	Waesland.	Ribbons	2, 237.00 francs.	206.66	9.24
141597	2235	Nov.	5	William Openhym & Sons.	Westernland	Velvets	8, 034.10 R. M.	235.70	2.94
139763	321	Nov.	2	Iselin, Neeser & Co.	Elbe	Silk	1, 190.80 R. M.	104.05	8.72
138553	17512	Oct.	30	Schwietering, S. & Co.	Waesland.	Mattelasse	7, 450.00 francs.	38.25	.51
135489	13964	Oct.	19	L. Roessel & Co.	Rhein	Satins	5, 754.90 francs.	249.95	4.32
137531	16841	Oct.	28	F. Viotor & Achelis	Labrador	do	15, 437.45 francs.	799.10	5.11
137913	17252	Oct.	29	Dreyfuss, Kohn & Co.	do	do	12, 103.90 francs.	1, 056.45	8.72
138553	17610	Oct.	30	Schwietering, S. & Co.	Waesland.	Fancy velvets	4, 263.10 R. M.	331.35	7.77
137882	16926	Oct.	28	Jas. McCreery & Co.	Labrador	Satins	9, 813.60 francs.	516.15	5.25
134850	13270	Oct.	23	Menke & Frenekel	Rhein	do	4, 305.28 francs.	272.10	6.32
134118	12645	Oct.	22	Iselin, Neeser & Co.	Canada	Tie silks	7, 362.00 francs.	366.90	4.98
137892	17053	Oct.	29	Hoeninghaus & Curtis.	Labrador	Satins	23, 187.00 francs.	788.40	3.40
133386	11817	Oct.	20	Oberteuffer, Abegg & D.	Germanic	do	5, 657.60 francs.	496.95	8.78
131876	14661	Oct.	20	A. Person, Harriman & Co.	Werra	Tie silks	1, 062.41 florins.	24.80	2.33
139865	671	Nov.	3	Megroz, Portier, Grose & Co.	Hammonia.	Satins	2, 127.05 francs.	218.10	10.25
138827	218	Nov.	3	Konigsberger & R.	do	do	1, 586.63 francs.	93.90	5.92
139919	313	Nov.	3	J. F. Decker	do	do	4, 371.55 francs.	294.20	6.73
139239	18128	Oct.	30	Fleetmann & Co.	Waesland.	Ribbons	7, 250.85 francs.	85.45	1.17
139855	341	Nov.	3	L. Weddigen & Co.	Elbe	Velvets	470.85 R. M.	51.80	11.00
138818	18465	Oct.	28	F. Viotor & Achelis	Neckar	Silks	3, 175.85 R. M.	278.95	9.00

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value. ^a	Per-centage of advance.
138829	217	Nov. 3	Konigsberger & R.	Waesland.	Velvets.	2,368.35 R. M.	93.35	Per ct. 4.00
1327C2	18160	Nov. 30	Hardt von Bermuth & Co.	Britannic.	Fancy velvets.	3,458.35 francs.	196.65	5.68
132969	10919	Nov. 20	Rosenthal & Co.	C. P. R. R.	Silk handkerchiefs.	8,004.78 Mex. D.	427.30	5.46
138588	17763	Nov. 30	Luckemeyer & Schefer	Waesland.	Velvets.	3,140.80 R. M.	155.60	5.00
139990	669	Nov. 3	E. Oelbermann.	Hammonia.	Silk mufflers.	3,277.30 francs.	310.05	9.46
139308	18181	Oct. 30	A. C. Aufmordt & Co.	do.	Ribbons.	1,376.45 francs.	116.00	8.42
138905	42	Nov. 1	J. F. Decker.	Waesland.	Silk.	5,974.79 R. M.	237.10	4.00
138916	17827	Oct. 29	W. H. Greff & Co.	Hammonia.	Satin.	7,220.65 francs.	609.75	8.44
139963	336	Nov. 3	Schwietering S. & Co.	do.	Fancy velvet.	2,435.00 francs.	91.50	3.76
138775	18131	Oct. 29	Dreyfuss, Kohn & Co.	Waesland.	Serge.	3,318.90 R. M.	291.45	8.78
132911	11056	Oct. 20	do.	Eider.	Tie silk.	8,401.50 R. M.	616.45	7.33
141393	2720	Nov. 6	Iselin, Neeser & Co.	Westernland.	Ribbons.	11,724.00 francs.	108.95	9.29
139172	18454	Oct. 31	Passavant & Co.	Waesland.	Velvet.	2,471.95 R. M.	195.70	8.00
139813	357	Nov. 3	W. H. Greff & Co.	Elbe.	Fancy velvet.	2,449.83 R. M.	243.50	10.00
138773	17922	Oct. 31	Spielman & Co.	Waesland.	Velvet.	3,340.29 R. M.	162.65	4.86
140007	556	Nov. 3	Luckemeyer & Schefer.	Elbe.	do.	1,797.37 R. M.	92.45	5.14
139784	544	Nov. 3	Martin Bates, jr., & Co.	do.	Satins.	7,882.15 R. M.	387.45	4.91
139889	608	Nov. 3	Passavant & Co.	do.	Velvets.	3,645.40 R. M.	256.75	7.00
139721	621	Nov. 3	F. Viotor & Achelis.	Normandie.	Satins.	2,962.15 francs.	179.16	6.00
139440	620	Nov. 3	do.	Hammonia.	Umbrella silks.	4,259.15 francs.	201.50	4.73
139918	805	Nov. 3	J. Meyer & Co.	Elbe.	Tie silks.	4,672.00 R. M.	160.20	3.42
141535	2096	Nov. 5	W. H. Greff & Co.	do.	Silks.	1,602.80 R. M.	58.75	3.66
138965	17953	Oct. 31	C. A. Aufmordt & Co.	Westernland.	Satin.	610.50 R. M.	38.50	6.00
137913	17254	Oct. 29	Billwiller & Bro.	Waesland.	Cotton embroidery.	36,448.00 francs.	282.28	.77
140018	785	Nov. 3	Dreyfuss, Kohn & Co.	Labrador.	Fancy velvet.	27,332.00 francs.	2,256.35	8.25
140980	2364	Nov. 5	Otto Andreas.	Elbe.	Satin.	4,693.60 R. M.	324.60	7.00
141670	2888	Nov. 6	Viotor Achelis.	Amérique.	Silk and satin.	5,408.95 francs.	326.20	6.00
140204	918	Nov. 3	Dreyfuss, Kohn & Co.	do.	Marceleens.	3,450.85 francs.	231.50	6.70
137705	2815	Nov. 5	Menke & Frenckel.	Elbe.	Fancy velvet.	6,716.40 R. M.	574.50	8.35
142575	3493	Nov. 5	Hardt von B. & Co.	Labrador.	Satin.	4,056.05 francs.	61.20	1.50
142625	3790	Nov. 9	Meyer & Dickerson.	Rhynland.	Silk and cotton velvet.	1,763.72 R. M.	125.40	7.10
142467	4064	Nov. 9	Hoeninghaus & Curtis.	Normandie.	Satin.	3,651.85 francs.	281.00	7.69
141554	2870	Nov. 6	Viotor & Achelis.	P. Caland.	Silk.	3,704.40 R. M.	78.95	2.10
137828	18167	Oct. 29	Oberteuffer, A. and D. & Co.	Westernland.	Plush.	2,952.50 R. M.	22.55	.77
141736	2651	Oct. 28	Konigsburger & R.	Scheidam.	Silk and cotton velvet.	3,182.89 R. M.	13.55	7.40
137839	16945	Oct. 28	Menke & Frenckel.	Amérique.	Tie goods.	3,169.70 francs.	122.90	4.00
140867	3220	Nov. 6	Fleitmann & Co.	Labrador.	Silk.	18,351.95 francs.	159.75	.87
141671	3265	Nov. 6	Konigsburger & R.	Westernland.	Silk and cotton velvet.	3,268.65 R. M.	115.20	3.52
139667	319	Nov. 3	Dreyfuss, Kohn & Co.	Amérique.	Velvets and plush.	22,092.60 francs.	893.30	4.04
141555	2871	Nov. 6	Iselin, Neeser & Co.	Waesland.	Tie silk.	1,431.25 francs.	117.80	8.25
			Oberteuffer, A. D. & Co.	Amérique.	Velvet.	8,594.90 francs.	452.25	5.26

137913	17250	Oct. 29	Dreyfuss, Kohn & Co.	Labrador	do	2, 231.45 francs	130.60	5.85
141579	2101	Nov. 5	Hoeninghaus & Curtis	Fulda	do	6, 093.07 R. M.	558.80	9.16
141483	2400	Nov. 5	Spielmann & Co.	Westernland	do	2, 706.95 florins	191.35	7.14
141364	2399	Nov. 5	do	Fulda	Satin	3, 169.65 francs	74.90	2.36
141671	2363	Nov. 6	Dreyfuss, Kohn & Co.	Amérique	Silk	10, 062.80 francs	974.70	9.68
141928	2907	Nov. 6	Passavant & Co.	Westernland	Plush	1, 663.00 R. M.	127.10	7.64
141674	4448	Nov. 9	J. F. Decker	Ems	Silk and cotton velvet	2, 205.10 R. M.	200.50	9.09
143141	4625	Nov. 10	Viotor & Achelis	Celtic	Silk	10, 089.70 francs	272.35	2.69
143932	4844	Nov. 10	Hoeninghaus & Curtis	do	Silk	18, 701.35 francs	720.70	3.85
142191	4571	Nov. 10	do	Amérique	Satin	13, 534.05 francs	388.03	2.87
142588	3924	Nov. 9	Oberteuffer, A. and D.	St. Laurent	Silk	4, 472.64 francs	486.15	10.87
143932	4845	Nov. 10	Hoeninghaus & Curtis	Celtic	Satin	13, 978.80 francs	711.75	5.09
143192	4572	Nov. 4	do	Hammonia	do	16, 101.75 francs	463.40	2.87
143932	4843	Nov. 10	do	Celtic	do	8, 420.10 francs	140.15	1.66
143145	4627	Nov. 10	Viotor & Achelis	do	do	15, 984.55 francs	909.85	5.06
140016	1054	Nov. 4	L. Friedburger	Normandie	Cotton embroidery	18, 751.25 francs	166.94	.88
141590	2668	Nov. 6	Passavant & Co.	Amérique	Silk and cotton ribbon	6, 391.75 francs	29.50	.46
143164	4935	Nov. 10	W. H. De Forrest	Celtic	Satin	2, 156.80 francs	215.95	10.00
141107	2274	Nov. 6	C. T. Strauss & Bro	Amérique	Cotton embroidery	6, 132.25 francs	54.30	.88
141380	2115	Nov. 5	Iselin, Neeser & Co.	Westernland	Silk and cotton velvet	1, 996.80 R. M.	352.60	17.65
143108	4063	Nov. 9	Luckemeyer & Schefer	Ems	do	732.82 R. M.	44.75	6.10
143107	4061	Nov. 9	do	Gallia	Plush	£31 10s. 1d.	£0 16s. 7d.	2.63
141668	2858	Nov. 6	E. M. Benjamin	Amérique	Surah and satin	4, 058.65 francs	238.35	5.64
140980	2366	Nov. 4	Viotor & Achelis	do	Umbrella silks	2, 954.10 francs	207.65	7.04
139889	609	Nov. 2	Passavant & Co.	Elbe	Silk and cotton velvets	2, 130.60 R. M.	291.65	13.70
141829	3271	Nov. 7	Spielmann & Co.	Amérique	Rhadames, &c	12, 675.05 francs	307.30	2.47
141531	1301	Nov. 7	Viotor & Achelis	Schiedam	Satin and matalasse	10, 930.95 R. M.	171.60	5.80
141531	2597	Nov. 5	Luckemeyer & Schefer	Amérique	Satins	8, 000.00 francs	633.60	7.98
140980	2362	Nov. 4	Viotor & Achelis	do	do	8, 831.00 francs	697.60	7.90
137606	16629	Oct. 28	G. Slatway	Labrador	Hat trimmings	1, 609.24 francs	138.35	8.58
139889	610	Nov. 2	Passavant & Co.	Elbe	Plush	1, 942.61 R. M.	157.40	8.13
141531	2600	Nov. 6	Luckemeyer & Schefer	Amérique	Rhadames	3, 538.00 francs	289.95	8.20
141531	2602	Nov. 6	do	do	Silks	7, 000.10 francs	1, 102.25	15.75
134323	12928	Oct. 22	Lee Fong & Co.	Haverten	Silk handkerchiefs	1, 739.50 marks	105.00	6.04
139763	322	Nov. 2	Iselin, Neeser & Co.	Elbe	Pekin velvet	1, 807.20 R. M.	153.30	8.49
141584	2670	Nov. 6	E. Oelbermann & Co.	Amérique	Crape	5, 348.80 francs	134.80	2.52
139991	668	Nov. 2	do	Elbe	Plush	1, 398.30 R. M.	30.45	2.18
139813	359	Nov. 2	W. H. Greff & Co.	do	Silks	1, 287.65 R. M.	114.45	8.96
141531	2598	Nov. 5	Luckemeyer & Schefer	Amérique	Satin	4, 327.60 francs	424.75	9.58
141531	2601	Nov. 6	do	do	Silk	2, 077.05 francs	138.45	6.69
140980	3176	Nov. 5	Viotor & Achelis	do	Satin	2, 581.10 francs	82.40	3.15
141534	2097	Nov. 5	Aufimordt & Co.	do	do	1, 864.30 francs	164.95	8.85
141020	1792	Nov. 4	Oberndorf & H.	do	Cotton embroidery	5, 952.42 francs	42.51	1.42
139731	914	Nov. 2	Dreyfuss, Kohn & Co.	Elbe	Tie goods	2, 241.70 R. M.	286.50	12.78
139674	312	Nov. 2	J. F. Decker	do	Silk and cotton velvet	9, 340.15 R. M.	120.05	1.27
141736	2610	Nov. 2	Horstmann & Co.	Westernland	do	2, 249.40 R. M.	206.45	13.25
141433	2652	Nov. 6	Menke & Frenkel	Amérique	Satin	6, 402.90 francs	297.90	4.64
141433	1969	Nov. 5	H. H. Schweitering & Co	Westernland	Fancy velvet	9, 970.00 R. M.	566.30	5.68
140231	996	Nov. 4	L. Roessel & Co.	Elbe	Silk and cotton velvet	2, 947.40 R. M.	317.81	10.78
141532	2606	Nov. 6	Luckemeyer & Schefer	Westernland	Velvet and rep	2, 020.20 R. M.	130.25	6.50

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Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
141380	2114	Nov. 2	Iselin, Neeser & Co.	Westernland	Silk and cotton ribbons	11,435.80 francs	109.90	Per ct. .98
139918	807	Nov. 2	J. Meyer & Co.	Elbe	Silk and cotton plush and velvet	1,461.10 R. M.	75.45	5.16
141534	2095	Nov. 2	Auffmordt & Co.	Amérique	Serge	2,519.90 francs	85.70	3.41
142626	3910	Nov. 2	Hoeninghaus & Curtis	Normandie	Satin	1,130.00 francs	1,405.45	6.65
142291	3935	Nov. 9	Oberteuffer, A., & Co.	Labrador	do	8,214.44 francs	612.10	7.45
141455	2103	Nov. 5	H. Sallenbach & Co.	Amérique	Silk and cotton velvet	7,150.25 francs	217.95	2.91
142543	4214	Nov. 7	Otto Andreas	Ems	Satin	4,330.33 francs	79.20	1.82
140018	784	Nov. 2	do	Elbe	do	11,047.17 francs	90.90	.81
137563	16653	Oct. 28	M. N. Heckseher	Servia	Cotton embroidery	6,074.17 francs	50.88	.84
142841	4217	Nov. 7	M. Bates, jr., & Co.	Ems	Satin	7,463.10 francs	309.65	4.04
141002	2481	Nov. 5	Hugo, Meyer & Co.	Amérique	do	5,692.95 francs	738.85	12.80
143601	5161	Nov. 10	Passavant & Co.	Celtic	do	3,950.45 francs	269.15	6.76
143009	3934	Nov. 9	Oberteuffer, A. & D.	Ems	Tie goods	779.04 R. M.	39.40	5.50
143296	4326	Nov. 10	Hardt, von B. & Co.	do	do	7,171.42 R. M.	519.70	7.24
143748	5104	Nov. 10	Fleitmann & Co.	Celtic	do	4,191.60 francs	104.05	2.48
143748	5103	Nov. 10	do	do	Silk and cotton velvet	1,145.90 francs	90.10	7.98
143568	4948	Nov. 10	Menke & Frenckel	do	do	8,637.70 francs	685.20	7.93
144479	6260	Nov. 13	Vietor & Achelis	St. Germain	Fancy silk and satin	4,970.10 francs	281.45	5.66
144800	6172	Nov. 13	Roberts, Cushman & Co.	do	Satin	6,705.77 francs	69.85	1.04
144714	6184	Nov. 13	M. Guggenheim's Son	do	Cotton embroidery	1,652.50 francs	10.82	.65
144600	5942	Nov. 13	W. H. Greff & Co.	do	Satin	9,163.10 francs	272.80	2.97
141483	2401	Nov. 5	Speilmann & Co.	Westernland	Silk and cotton velvet	2,973.02 R. M.	98.65	3.31
143821	4780	Nov. 10	J. Meyer & Co.	Ems	Tie goods	765.75 R. M.	23.90	3.10
142589	3920	Nov. 9	Oberteuffer, A. & D.	Gellert	Silk	6,023.30 francs	326.70	5.42
144081	5453	Nov. 16	Hardt, von B. & Co.	Celtic	Fancy velvet	412.72 francs	35.90	8.69
143908	5117	Nov. 10	Megroz, Portier, G. & Co.	Westernland	Plush	974.90 R. M.	51.85	5.32
145191	6985	Nov. 15	Dreyfuss, Kohn & Co.	St. Germain	Velvets	16,066.00 francs	332.40	2.60
142850	3332	Nov. 9	do	Ems	Tie silk	3,274.90 R. M.	290.75	8.87
145206	4314	Nov. 9	E. M. Benjamin	Co. Richmond	Parapluies	7,019.55 francs	323.20	.45
144620	6668	Nov. 15	H. Sallenbach & Co.	St. Germain	Silks	1,235.00 francs	76.45	6.28
144998	6217	Nov. 13	Spielmann & Co.	do	Satins	7,143.20 francs	368.05	5.15
144893	6448	Nov. 13	Wells, Fargo & Co.	do	Silk costumes	2,538.60 francs	410.00	16.15
144893	6508	Nov. 13	Iselin, Neeser & Co.	do	Silk and cotton velvets	4,440.30 francs	298.20	6.71
144697	6165	Nov. 13	Menke & Frenckel	do	Tie silk	3,496.00 francs	303.65	8.81
145080	6667	Nov. 15	H. Sallenbach & Co.	do	Silks	2,689.80 francs	196.35	7.29
145080	6866	Nov. 15	do	do	Silk and cotton goods	3,163.45 francs	86.65	2.73
144900	6264	Nov. 13	Luckemeyer & Schefer	do	Plush	2,388.00 francs	18.25	.76
143893	4734	Nov. 10	Auffmordt & Co.	Celtic	Silk and cotton ribbons	3,651.75 francs	172.62	4.72
144894	6486	Nov. 13	Iselin, Neeser & Co.	St. Germain	do	16,900.45 francs	300.95	2.31
142399	3456	Nov. 8	E. Oelbermann & Co.	Belgenland	do	3,029.88 R. M.	277.29	9.14
145056	6504	Nov. 14	Person, Harriman & Co.	St. Germain	Satins	24,142.75 francs	2,060.60	8.57

144846	Nov. 15	J. F. Decker	do	Silks	7, 729.25 francs	397.65	5.14
145130	Nov. 15	H. Sallenbach & Co	Donau	do	21, 850.50 francs	1, 618.00	7.41
146316	Nov. 17	J. F. Decker	Etruria	do	43, 983.40 francs	1, 933.70	4.39
146505	Nov. 17	Passavant & Co	Gellert	Satins	23, 265.10 francs	829.90	3.56
146770	Nov. 17	Otto Andreas	Main	Silks	7, 694.56 francs	220.20	2.87
146309	Nov. 17	L. Roessel & Co	Eider	Satin	1, 632.05 francs	144.70	8.88
142590	Nov. 17	Oberteuffer, A. & D	Normandie	Silk	25, 446.97 francs	1, 346.20	5.28
144682	Nov. 17	Menke & Frenckel	Main	do	6, 326.97 francs	215.40	3.41
146317	Nov. 17	J. F. Decker	Etruria	do	10, 349.20 francs	430.35	4.16
146454	Nov. 17	W. H. Greff & Co	Eider	Velvet	2, 765.94 R. M.	273.05	9.87
146061	Nov. 17	J. Meyer & Co	do	Tie silk	4, 436.17 R. M.	347.50	7.84
143931	Nov. 17	Hoeninghaus & Curtis	Celtic	Satin	2, 091.90 francs	76.00	3.63
142950	Nov. 10	Fleithmann & Co	Ems	Tie goods	667.00 R. M.	51.80	7.75
141447	Nov. 7	Wendt, Steinhauser & Co	Westernland	Silk and cotton goods	3, 124.43 R. M.	55.85	1.76
142834	Nov. 5	J. Meyer & Co	Ems	Silk and cotton velvet	2, 894.70 R. M.	65.50	2.26
141614	Nov. 9	L. Weddigen & Co	Westernland	Tie goods	1, 133.20 R. M.	45.30	3.12
142948	Nov. 6	Vietor & Achelis	Ems	Silk and cotton velvet	20, 811.35 R. M.	733.40	3.51
142650	Nov. 7	Hardt, von B. & Co	do	do	4, 260.10 R. M.	239.50	5.60
141737	Nov. 9	Menke & Frenckel	Westernland	do	3, 104.13 R. M.	92.30	2.97
143855	Nov. 8	Otto Andreas	Celtic	Silks	11, 774.51 francs	285.70	2.43
142592	Nov. 9	Oberteuffer, A. & Co	Canada	Rhadames	55, 717.33 francs	983.90	1.76
141455	Nov. 5	H. Sallenbach & Co	Amérique	Silk	3, 808.00 francs	700.20	18.39
143602	Nov. 10	Passavant & Co	Aurania	Foulards	5, 490.00 francs	462.05	8.41
143945	Nov. 11	E. M. Benjamin	do	Silk and cotton goods	2, 440.40 francs	127.20	5.25
142673	Nov. 7	J. F. Decker	Ems	Silk and cotton velvet	3, 306.28 R. M.	21.08	6.89
141553	Nov. 6	Oberteuffer, A. & Co	Hammonia	do	932.05 francs	83.85	9.00
142625	Nov. 9	Hoeninghaus & Curtis	Normandie	Silk and cotton satin	3, 664.58 francs	228.28	6.23
141928	Nov. 6	Passavant & Co	Westernland	Plush and satin	5, 316.85 R. M.	185.60	3.44
141954	Nov. 6	A. Wimpfheimer & Bro	do	Silk and cotton velvet	12, 584.45 R. M.	428.70	3.41
142400	Nov. 9	E. Oelbermann & Co	Ems	do	2, 292.85 R. M.	162.90	7.07
142468	Nov. 7	Passavant & Co	do	do	6, 912.80 R. M.	76.55	1.11
142543	Nov. 6	O. Andreas	do	Tie goods	6, 380.01 R. M.	350.40	5.49
143108	Nov. 9	Luckemeyer & Schefer	do	Velvets and plush	6, 001.46 R. M.	375.25	6.25
141866	Nov. 9	W. H. Greff & Co	do	Silk and cotton velvet	3, 554.57 R. M.	329.05	9.25
141866	Nov. 9	do	do	Tie goods	1, 747.50 R. M.	149.85	8.51
144479	Nov. 12	Vietor & Achelis	St. Germain	Silks	7, 350.60 francs	522.40	7.11
142915	Nov. 7	Person, Harriman & Co	Hammonia	do	15, 540.25 francs	1, 059.95	6.82
142593	Nov. 9	Oberteuffer, A. & Co	Rhein	Satins	5, 804.88 francs	448.55	7.55
145056	Nov. 12	Person, Harriman & Co	St. Germain	do	2, 251.45 francs	167.25	7.43
144480	Nov. 12	Vietor & Achelis	do	Silks	19, 971.85 francs	500.35	2.56
141958	Nov. 6	E. Oelbermann & Co	Fulda	Satins	2, 098.90 R. M.	279.45	13.31
144130	Nov. 10	Person, Harriman & Co	Celtic	do	9, 275.75 francs	460.80	4.96
144479	Nov. 12	Vietor & Achelis	St. Germain	Silk	1, 682.95 francs	20.05	1.19
144996	Nov. 13	W. Openhym & Son	do	Satin	3, 433.07 francs	296.05	6.83
144305	Nov. 11	J. R. Simon	C. P. R. R	Silk handkerchiefs	868.27 Mex. \$	6.50	.75
143867	Nov. 10	Spielmann & Co	Ems	Tie silk	3, 785.32 R. M.	228.15	6.02
144535	Nov. 13	W. H. De Forrest	St. Simon	Umbrella silk	4, 892.00 francs	99.80	2.04
144900	Nov. 11	Luckemeyer & Schefer	do	Silks	4, 729.00 francs	52.95	1.12
142671	Nov. 7	J. F. Decker	Ems	Silk and cotton velvet	5, 281.52 R. M.	44.70	.84
142672	Nov. 7	do	do	do	3, 593.45 R. M.	88.00	2.45

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value. *	Per-centage of advance.
142914	4415	Nov. 7	Person, Harriman & Co.	Hammonia	Satins	8,090.30 francs.	788.15	9.76
145376	6835	Nov. 14	W. H. Greff & Co.	Ems	Satins	594.22 R. M.	52.65	3.81
145649	7997	Nov. 17	J. F. Decker	Eider	Silks	3,225.45 R. M.	227.50	7.05
140318	1011	Nov. 4	Wilmerding, Hoguet & Co.	Elbe	do	1,087.70 R. M.	313.70	20.56
145191	6986	Nov. 14	Dreyfuss, Kohn & Co.	St. Germain	Satins	10,935.10 francs	833.15	7.45
145759	7380	Nov. 14	Viotor & Achelis	Gellert	do	6,459.45 francs	283.00	4.37
145057	6632	Nov. 12	Person, Harriman & Co.	St. Germain	do	1,844.15 francs	195.10	10.30
143567	4804	Nov. 10	Megroz, Portier, G. & Co.	Celtic	Silk and velvet	2,275.10 francs	166.75	4.70
144900	6263	Nov. 11	Luckemeyer & Schefer	St. Germain	Surah	8,935.95 francs	348.25	4.90
146505	8239	Nov. 17	Passavant & Co.	Gellert	Satin	2,794.00 francs	183.30	6.68
145190	6642	Nov. 14	Dreyfuss, Kohn & Co.	St. Germain	Satin and serges	2,357.91 francs	450.75	19.11
141434	7050	Nov. 14	Hardt, von Bernuth & Co.	do	Satin and surah	2,363.20 francs	182.10	7.66
144845	6970	Nov. 14	J. F. Decker	Amérique	Satins	2,669.35 francs	123.35	4.70
145765	7414	Nov. 16	M. Guggenheim & Sons.	St. Germain	Silk	7,545.31 francs	102.45	1.36
141506	2314	Nov. 5	do	Eider	Cotton embroidery	7,848.06 francs	66.50	.85
144618	6178	Nov. 11	C. T. Strauss & Bro	Amérique	do	104,264.26 francs	1,048.23	1.00
141360	4438	Nov. 9	China and Japan Trading Company	St. Germain	Silk handkerchiefs	4,500.00 francs	26.50	.59
146094	7745	Nov. 14	Viotor & Achelis	C. P. R. R.	Silk and cotton velvet	\$3,433.18 Mex.	42.05	1.23
146094	7744	Nov. 14	do	Eider	Silk	4,724.40 R. M.	165.60	3.50
146439	7928	Nov. 17	Fleitmann & Co.	do	Tie silk	1,847.10 R. M.	158.15	8.40
145780	7387	Nov. 14	Viotor & Achelis	Pennland	Silk and cotton goods	3,798.40 R. M.	382.90	10.08
145986	7662	Nov. 16	Speilman & Co.	Main	Tie silk	3,137.00 R. M.	296.55	9.45
147019	9275	Nov. 17	Viotor & Achelis	Normandie	Fancy reps	892.96 francs	60.05	6.70
147910	9721	Nov. 18	Fleitmann & Co.	do	Silk	7,227.15 francs	345.10	4.77
147136	9227	Nov. 18	Speilmann & Co.	do	Satins	24,044.10 francs	1,678.30	6.98
134234	12962	Oct. 22	Einstein, Hirsh & Co.	Canada	do	5,819.20 francs	132.60	2.28
137763	16937	Oct. 27	do	Labrador	Cotton embroidery	135,532.55 francs	1,113.57	.90
147910	9719	Nov. 18	Fleitmann & Co.	Normandie	Crape	177,306.32 francs	1,065.45	.60
147871	9716	Nov. 18	Passavant & Co.	do	Silks	1,638.25 francs	122.30	7.44
148000	10002	Nov. 18	Otto Andreas	do	do	17,155.20 francs	89.85	.53
147871	9717	Nov. 18	Passavant & Co.	do	do	3,375.95 francs	293.65	8.70
147871	9715	Nov. 18	do	do	do	4,150.05 francs	563.05	13.42
145558	7066	Nov. 14	L. Freidberger	do	do	5,480.85 francs	469.25	8.55
147597	9607	Nov. 18	Luckemeyer & Schefer	St. Simon	Cotton embroidery	21,416.45 francs	177.88	.83
147537	9870	Nov. 18	J. F. Decker	Normandie	Silks	3,963.41 francs	349.90	8.83
147026	9345	Nov. 18	James McCreery & Co.	do	do	4,950.00 francs	196.00	3.56
144707	6016	Nov. 13	Oberteuffer, A., & Co.	Republic	Silk velvet	3,552.50 francs	125.70	5.55
147607	9509	Nov. 18	Roberts, Cushman & Co.	St. Germain	Silk and cotton ribbons	14,589.00 francs	605.65	4.07
147614	9503	Nov. 18	E. M. Benjamin	Normandie	Satin	21,525.10 francs	333.65	1.08
146061	7993	Nov. 17	J. Meyer & Co.	do	Satin and silk	2,229.05 francs	90.85	4.08
				Eider	Tie silk	3,298.95 R. M.	34.95	1.06

146481	Nov. 17	Menke & Frenckel	Pennland	Fancy velvet	2, 387.05 R. M.	126.85	3.52
141732	Nov. 5	Einstein, Hirsch & Co	Amérique	Cotton embroidery	190, 674.49 francs	1, 612.18	8.45
146463	Nov. 17	Passavant & Co	Eider	Velvets	8, 037.00 R. M.	485.25	6.04
145597	Nov. 17	Hoeninghaus & Curtis	Main	Satin	28, 224.50 francs	1, 367.10	4.87
145759	Nov. 16	Victor & Achelis	Gellert	Silks	11, 170.95 francs	134.80	1.20
146896	Nov. 18	Hicks Bros	Pennland	Satin	8, 961.00 francs	225.95	2.52
146642	Nov. 17	Luckemeyer & Schefer	Eider	Plush	2, 043.00 R. M.	83.80	4.11
146642	Nov. 17	do	do	Velvet	1, 030.56 R. M.	50.55	4.94
146440	Nov. 17	Fleitman & Co	Pennland	Serge	9, 235.30 R. M.	136.05	1.47
146505	Nov. 17	Passavant & Co	Gellert	Silks	5, 529.00 francs	450.70	8.15
146578	Nov. 17	Hoeninghaus & Curtis	Main	Satin	6, 742.00 francs	168.75	2.50
146613	Nov. 17	Oberteuffer, Abegg & Co	Pennland	Velvet	3, 067.91 R. M.	70.05	2.28
146454	Nov. 17	W. H. Greff & Co	Eider	Silks	1, 099.30 R. M.	96.55	8.82
147944	Nov. 18	Hoeninghaus & Curtis	Normandie	Satins	8, 622.30 francs	396.15	4.59
147499	Nov. 18	Megroz, Portier, G. & Co	do	do	7, 174.70 francs	539.25	7.51
146641	Nov. 18	Luckemeyer & Schefer	Pennland	Silk and cotton ribbons	7, 814.25 francs	172.75	2.21
146769	Nov. 17	Otto Andreas	Eider	Silks	4, 186.00 R. M.	357.40	8.53
145759	Nov. 16	Victor & Achelis	Gellert	do	7, 180.50 francs	376.75	5.24
147061	Nov. 18	do	Normandie	do	6, 221.30 francs	447.55	7.20
146969	Nov. 18	Person, Harriman & Co	Republic	do	13, 716.00 francs	741.30	5.40
147572	Nov. 18	Lehmaier Bros	do	Velvets	7, 736.65 francs	409.05	5.29
147470	Nov. 18	Passavant & Co	Normandie	Silk and cotton ribbons	7, 586.70 francs	192.95	2.54
147479	Nov. 18	Fleitmann & Co	Gellert	Silks	13, 202.10 francs	326.95	2.47
146609	Nov. 17	Oelbermann & Co	Eider	Plush	1, 855.30 R. M.	61.85	3.34
148347	Nov. 19	do	Normandie	Satin	4, 522.00 francs	123.85	2.74
147943	Nov. 18	Hoeninghaus & Curtis	do	do	3, 073.85 francs	76.85	2.50
142490	Nov. 22	H. Sallenbach & Co	do	Silks	2, 943.75 francs	219.35	7.47
147664	Nov. 6	William Schutte & Co	Ems	Worsted braid	3, 685.30 R. M.	76.60	2.09
147661	Nov. 17	Schwietering, S., & Co	Normandie	Fancy velvets	6, 916.00 francs	276.35	4.00
146508	Nov. 16	William Schutte & Co	Hammonia	Silk and cotton goods	1, 820.40 francs	79.50	4.39
150559	Nov. 24	Megroz, Portier, G. & Co	Eider	Worsted braid	2, 383.90 R. M.	99.30	4.19
150341	Nov. 23	Menke & Frenckel	Adriatic	Serge	2, 125.05 francs	129.30	6.11
149988	Nov. 23	Passavant & Co	do	Satins	2, 096.25 francs	213.00	10.11
150273	Nov. 23	Otto Andreas	Werra	Silk and cotton velvet	7, 995.90 R. M.	124.70	1.56
149767	Nov. 21	W. H. Greff & Co	do	Satins	7, 051.67 R. M.	405.40	5.75
150373	Nov. 24	Person, Harriman & Co	do	Fancy velvets	1, 880.89 R. M.	185.05	9.83
150559	Nov. 24	Megroz, Portier, G. & Co	Adriatic	Serge	4, 367.90 francs	284.25	6.38
147925	Nov. 18	Stapfer & Streuli	do	Fancy velvets	1, 798.20 francs	154.50	8.45
150278	Nov. 23	Hoeninghaus & Curtis	Normandie	Silks	18, 487.45 francs	1, 728.55	9.35
147479	Nov. 18	Fleitmann & Co	Werra	Silk and cotton velvet	5, 068.40 R. M.	154.30	3.05
146454	Nov. 17	W. H. Greff & Co	Gellert	Silks	41, 680.00 francs	850.64	2.04
145618	Nov. 16	J. T. Decker	Eider	Tie goods	2, 015.75 R. M.	163.55	8.11
146567	Nov. 16	William H. de Forrest	do	Manufactured silk and wool	3, 580.55 R. M.	90.20	.29
146643	Nov. 17	Oberteuffer, Abegg & Co	Republic	Silks	6, 935.60 francs	141.55	2.04
146995	Nov. 18	William H. de Forrest	Pennland	Plush	6, 712.45 R. M.	78.95	1.17
146015	Nov. 16	Wendtt, Steinhäuser & Co	Normandie	Silks	8, 810.50 francs	179.80	2.04
146274	Nov. 16	Lewis Bros. & Co	Pennland	Silk and cotton ribbons	2, 184.55 francs	34.90	1.60
146373	Nov. 17	W. H. Riley & Co	Gellert	Silks	1, 684.40 francs	95.15	5.70
146433	Nov. 17	Hardt & Lindgens	Pennland	Plush	1, 479.15 R. M.	46.90	9.79
			Eider	Silk and cotton velvet	1, 317.40 R. M.	125.10	9.49

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
146482	7979	Nov. 17	Menke & Frenckel	Main	Fancy velvet	1,874.10 francs	216.25	Per ct. 11.53
146769	8265	Nov. 17	Otto Andreas	Eider	Satin	3,436.60 francs	135.30	3.06
145519	7524	Nov. 14	O'Neil & Quackenbush	Pennland	Cotton embroidery	23,013.50 francs	2,301.35	10.00
147297	9395	Nov. 18	Person, Harriman & Co	Celtic	Silks	18,586.10 francs	1,106.90	5.96
147538	9361	Nov. 18	J. F. Decker	Normandie	do	36,975.23 francs	1,396.30	3.70
147598	9513	Nov. 18	Luckemeyer & Schefer	Gellert	Silks and satins	2,964.55 francs	245.80	8.29
145141	6192	Nov. 13	Fleitmann & Co	St. Germain	do	19,208.20 francs	1,244.00	6.45
147513	9193	Nov. 18	Oelberman & Co	Normandie	do	13,634.45 francs	688.45	5.01
145141	6493	Nov. 13	Fleitmann & Co	St. Germain	do	15,624.05 francs	1,262.10	8.04
147598	9314	Nov. 18	Luckemeyer & Schefer	Gellert	Satin surah	14,208.85 francs	667.85	4.00
147671	9962	Nov. 18	L. Weddigen & Co	Normandie	do	8,928.20 francs	624.60	7.00
147580	9494	Nov. 18	Iselin, Neeser & Co	do	Fancy velvet	5,953.90 francs	403.95	7.01
147560	1921	Nov. 18	Vietor & Achelis	Zaudam	Silks	3,522.60 R. M.	94.00	1.11
145649	7966	Nov. 17	J. F. Decker	Eider	Silk and cotton velvet	6,024.45 R. M.	65.70	1.09
147471	9325	Nov. 18	Passavant & Co	Pennland	Plush	1,169.64 R. M.	130.00	11.11
147050	8317	Nov. 17	William Openhym & Sons	Normandie	Silk and cotton velvet	5,239.75 R. M.	46.80	.89
147513	9191	Nov. 18	E. Oelbermann & Co	do	Satin	1,381.45 francs	67.75	4.91
147925	9889	Nov. 18	Stapfer & Streuli	do	Silks	1,934.10 francs	169.75	8.78
147514	9522	Nov. 18	H. Sallenbach & Co	do	Silk and cotton velvet	3,573.40 francs	108.60	3.04
144894	6487	Nov. 11	Iselin, Neeser & Co	St. Germain	Silk and cotton ribbons	9,225.00 francs	338.00	3.64
146744	8411	Nov. 17	Stapfer & Streuli	Gellert	Silks	8,225.60 francs	310.00	3.61
147919	9718	Nov. 18	Fleitmann & Co	Normandie	Silk and cotton ribbons	8,635.10 francs	218.78	2.53
148776	10774	Nov. 19	do	Rhynland	Satin and serge	12,998.20 francs	995.90	7.73
147471	9525	Nov. 18	Passavant & Co	Pennland	Silk and cotton ribbons	2,918.20 francs	91.20	3.13
146710	8746	Nov. 15	Iselin, Neeser & Co	do	do	9,222.10 francs	80.00	.87
149248	11144	Nov. 21	Wendt, Steinhäuser & Co	Donan	Satin	9,516.45 francs	263.30	3.82
149163	11395	Nov. 18	Passavant & Co	do	Silks	12,504.10 francs	1,104.50	8.80
147497	9143	Nov. 17	Lewis Bros. & Co	Normandie	Plush	2,163.20 francs	120.20	5.56
148637	10723	Nov. 19	Megroz, Portier, Grose & Co	Rhynland	do	660.25 R. M.	34.15	5.16
146731	8126	Nov. 17	Aufmordt & Co	Gellert	Silk and cotton ribbons	1,533.10 francs	300.70	13.02
150044	11998	Nov. 23	H. Sallenbach & Co	Adriatic	Fancy silk	3,094.80 francs	131.35	4.24
159616	11810	Nov. 18	Vietor & Achelis	Donan	Fancy velvet and satin	15,917.35 francs	1,097.55	6.89
158691	10821	Nov. 20	Iselin, Neeser & Co	Rhynland	Silk and cotton ribbon	10,202.90 francs	124.20	1.21
149722	11844	Nov. 23	H. Sallenbach & Co	Donan	Silks	5,261.60 francs	251.40	4.74
149776	10777	Nov. 19	Fleitmann & Co	Rhynland	do	3,533.00 francs	462.70	13.07
149305	11236	Nov. 21	E. M. Benjamin	do	Satin	1,050.83 R. M.	136.15	12.67
149369	11417	Nov. 18	Vietor & Achelis	Werra	Silk and cotton velvet	9,561.35 R. M.	1,214.00	12.59
147662	9975	Nov. 18	H. H. Schwietering, S., & Co	Eider	do	9,537.85 R. M.	956.65	10.02
147397	8876	Nov. 17	Oberteuffer, A., & Co	Normandie	Silks and satins	14,157.15 francs	988.35	6.91
146061	7994	Nov. 17	J. Meyer & Co	Eiper	Silk and cotton satins	3,037.75 R. M.	72.00	2.37
146600	8147	Nov. 17	Hoeninghaus & Curtis	do	Satin	2,924.60 R. M.	130.20	4.45

148189	10423	Nov. 19	William Openhym S., & Son	Eutria	do	7, 654. 53 francs	247. 50	3. 23
147599	9515	Nov. 18	Luckemeyer & Shafer	Republic	Serges	1, 917. 00 francs	109. 45	5. 70
147019	9277	Nov. 18	Victor & Achelis	Normandie	Satins	5, 602. 30 francs	378. 55	6. 75
148639	10757	Nov. 19	Oberteuffer, A., & Co.	Rhynland	Silk and cotton velvet	6, 935. 73 R. M.	314. 85	4. 54
148639	10756	Nov. 19	do	do	Plush	5, 407. 80 R. M.	127. 10	2. 34
141491	2396	Nov. 5	J. Meyer & Co	Westernland	Silk and cotton velvet	5, 830. 40 R. M.	210. 40	3. 60
146060	8678	Nov. 17	do	Pennland	Plush and velvet	3, 375. 17 R. M.	175. 15	5. 10
148718	10716	Nov. 20	Spielmann & Co	Rhynland	do	1, 912. 00 R. M.	135. 55	6. 78
148818	10727	Nov. 20	E. M. Benjamin	do	Silk and cotton velvet	3, 032. 65 R. M.	42. 05	1. 39
148618	11145	Nov. 20	Wendt, Steinhauser & Co.	do	do	1, 692. 58 R. M.	113. 20	6. 69
147596	9517	Nov. 18	Luckemeyer & Shafer	Normandie	do	1, 483. 00 francs	41. 85	2. 15
148893	10935	Nov. 20	Auffmordt & Co	Rhynland	do	7, 751. 95 R. M.	80. 65	1. 04
147944	9891	Nov. 18	Hoeninghaus & Curtis	Normandie	Silk handkerchiefs	2, 939. 10 francs	89. 80	3. 06
149616	11811	Nov. 24	Victor & Achelis	Donan	Umbrella silks	4, 816. 25 francs	377. 90	7. 85
143804	4826	Nov. 10	Oberteuffer, A. & Co	Celtic	Polonaise silks	5, 897. 50 francs	740. 15	12. 56
147611	10869	Nov. 19	J. Meyer & Co	Rhynland	Plush	1, 401. 20 R. M.	50. 65	3. 62
150559	12900	Nov. 24	Megroz, P. Grose & Co	Adriatic	Serges	2, 124. 05 francs	129. 25	6. 09
150559	12901	Nov. 24	do	do	Silks	11, 938. 25 francs	927. 20	8. 25
150372	12897	Nov. 24	Person, Harriman & Co	do	Duches	9, 303. 48 francs	486. 50	5. 23
150715	12983	Nov. 24	Hardt & Lindgens	Hammonia	Faille	4, 210. 25 francs	129. 55	3. 08
150739	12716	Nov. 24	Hoeninghaus & Curtis	Adriatic	Satin	9, 220. 20 francs	396. 15	4. 29
150074	12739	Nov. 24	Hardt & Lindgens	Normandie	Faille	1, 981. 30 francs	144. 25	7. 28
149929	12132	Nov. 23	Menke & Frenckel	Werra	Tie goods	3, 019. 10 R. M.	168. 65	6. 42
148206	10051	Nov. 18	Auffmordt & Co	Normandie	Satins	7, 379. 20 francs	1, 017. 00	13. 78
149471	11814	Nov. 23	J. F. Decker	Werra	Fancy velvets	1, 768. 71 R. M.	163. 30	9. 23
150928	13158	Nov. 24	Oberteuffer, Abegg & Co	Donan	Ribbons	545. 55 francs	23. 50	4. 30
150942	13188	Nov. 23	H. Sallenbach & Co	do	Silks	10, 139. 80 francs	188. 45	1. 85
149767	12127	Nov. 23	W. H. Greff & Co	do	do	2, 238. 03 R. M.	110. 55	4. 20
141024	5647	Nov. 12	Fleitmann & Co	Werra	Worsted laces	3, 488. 00 R. M.	4, 738. 65	136. 12
149809	12279	Nov. 23	Wilmerding, Hoguet & Co	Westernland	Satin	1, 253. 05 florins	103. 80	8. 28
150630	13020	Nov. 24	Lewis Bros. & Co	Oregon	Plush	1, 545. 85 francs	85. 90	5. 55
150362	12610	Nov. 24	Dreyfuss, K., & Co	do	do	2, 673. 10 francs	163. 85	6. 13
150362	12611	Nov. 24	do	do	Plush and silk	2, 951. 60 francs	114. 30	3. 87
149634	12328	Nov. 23	Luckemeyer & S	do	Plush	4, 799. 00 francs	62. 35	1. 09
150942	13186	Nov. 24	H. Sallenbach & Co	Donan	Silks	7, 752. 20 francs	273. 95	3. 53
150313	12474	Nov. 24	Spielmann & Co	do	Fancy rip	927. 50 florins	42. 00	4. 52
152007	14807	Nov. 23	Iselin, Neeser & Co	St. Laurent	Silk ribbons	5, 052. 95 francs	626. 85	12. 40
149471	11815	Nov. 23	J. F. Decker	Werra	Silk and cotton velvets	4, 162. 03 R. M.	168. 30	4. 04
152041	14803	Nov. 30	Fleitmann & Co	St. Laurent	Satins	21, 394. 15 francs	1, 845. 65	8. 62
151915	14422	Nov. 30	Spielmann & Co	do	Silks	12, 235. 10 francs	107. 15	. 87
152041	14802	Nov. 30	Fleitmann & Co	do	Satin and fancy velvets	5, 605. 65 francs	105. 85	1. 88
151885	14376	Nov. 30	Victor & Achelis	Noordland	Silk and cotton satin	3, 798. 95 francs	268. 00	7. 05
151975	14797	Nov. 30	L. Weddigen & Co	St. Laurent	do	4, 059. 75 francs	156. 45	3. 85
152295	14913	Nov. 30	Hoeninghaus & Curtis	do	do	3, 613. 85 francs	90. 45	2. 50
150740	12717	Nov. 29	do	Oregon	do	6, 438. 25 francs	516. 05	8. 01
153215	16295	Nov. 30	do	Noordland	do	1, 625. 85 francs	61. 95	3. 80
147417	9181	Nov. 18	L. Levy Bros	Normandie	Embroideries	13, 574. 00 francs	536. 87	3. 95
153040	16068	Nov. 30	W. H. Greff & Co	St. Laurent	Silk and cotton satins	14, 834. 15 francs	1, 013. 25	6. 83
151955	14806	Nov. 28	Luckemeyer & Shafer	do	Silk ribbons	1, 454. 70 francs	107. 35	7. 37
151989	14379	Nov. 28	Iselin, Neeser & Co	Noordland	Ribbons	5, 984. 10 francs	34. 10	. 56

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
152150	14645	Nov. 28	Auffmordt & Co.	St. Laurent	Ribbons	1,578.40 francs	59.35	3.75
152007	14811	Nov. 28	Iselin, Neeser & Co.	do	do	2,162.00 francs	104.75	4.84
151478	14368	Nov. 28	Vietor & Achelis	do	Silks	8,640.70 francs	324.90	3.76
151955	15257	Nov. 28	Luckemeyer & S.	do	Satins	6,024.85 francs	290.15	4.81
151915	14421	Nov. 28	Spielmann & Co.	do	Black satins	4,876.60 francs	372.25	7.63
151716	14051	Nov. 28	Passavant & Co.	do	Silks	3,442.20 francs	545.50	15.84
124518	12745	Oct. —	Mee Le Wa.	Haverton	Silk handkerchiefs	Mex. \$4,613.00	110.25	2.38
153217	16283	Nov. 30	A. Wimpfheimer & Bro.	Noordland	Silk and cotton velvet	12,844.41 florins	70.10	.54
151916	14341	Nov. 28	Spielman & Co.	St. Laurent	Tie goods	3,281.95 francs	144.60	4.40
151162	14921	Nov. 28	Dreyfuss K., & Co.	do	Silk and cotton umbrella goods	13,127.78 francs	555.15	4.22
151331	14365	Nov. 28	Vietor & Achelis	do	Silks	5,616.00 francs	436.80	7.77
151412	14303	Nov. 28	W. H. de Forrest	do	do	17,785.55 francs	362.95	2.04
152506	16220	Nov. 30	Oberteuffer, Abegg & Co.	Noordland	Plush	2,370.45 R. M.	66.50	2.80
152506	16222	Nov. 30	do	do	do	6,099.90 R. M.	141.75	2.32
153924	16754	Dec. 1	W. H. Greff & Co.	Elbe	Silk and cotton satins	1,421.39 R. M.	127.15	8.24
153797	440	Nov. 30	Oberteuffer, Abegg & Co.	Normandie	do	19,099.45 francs	1,450.75	7.59
149163	11396	Nov. 22	Passavant & Co.	Donau	Plush	2,963.10 R. M.	213.95	6.88
151445	14314	Nov. 28	Wendt & Frenckel	St. Laurent	Tie goods	12,352.05 francs	866.10	7.01
158357	12468	Nov. 24	L. Friedberg	do	Cotton embroideries	17,375.30 francs	762.82	4.39
150279	12546	Nov. 24	L. Weddigen & Co.	do	Silks and cotton	1,950.55 R. M.	138.70	7.12
150474	13092	Nov. 24	J. F. Decker	Donau	Satin	3,019.02 francs	236.70	7.85
149767	12129	Nov. 23	W. H. Greff & Co.	Werra	do	943.25 R. M.	98.20	14.18
150472	13178	Nov. 24	J. F. Decker	Oregon	Silks	19,356.17 francs	753.50	3.88
150497	12863	Nov. 24	E. M. Benjamin	do	do	6,111.05 francs	129.10	2.11
150473	13091	Nov. 24	J. F. Decker	do	do	41,859.90 francs	164.75	3.94
150310	12347	Nov. 23	Spielman & Co.	Werra	do	1,040.00 R. M.	88.50	8.55
149681	12330	Nov. 23	J. Meyer & Co.	do	Tie silks	3,927.00 R. M.	366.60	9.34
149472	11624	Nov. 21	J. F. Decker	do	Velvet	4,416.15 R. M.	190.20	4.30
150312	12423	Nov. 23	Spielman & Co.	Eider	Tie silks	2,959.40 R. M.	205.40	6.95
147225	9584	Nov. 17	Schwietering, S., & Co.	Pennland	Fancy velvets	4,809.60 R. M.	442.35	9.21
150310	12348	Nov. 23	Spielman & Co.	Werra	Silks	6,952.95 R. M.	46.40	6.75
150276	12334	Nov. 23	Hardt, von Berneuth	do	Tie silks	13,593.98 R. M.	1,282.85	9.43
151331	14362	Nov. 27	Vietor & Achelis	St. Laurent	Satins	9,835.30 francs	387.45	3.84
152119	14543	Nov. 27	Otto Andreas	do	Silks	7,215.00 francs	394.90	5.47
144707	6017	Nov. 13	Oberteuffer, Abegg & Co.	St. Germain	do	14,488.20 francs	636.50	4.26
152294	14795	Nov. 28	Hoeninghaus & Curtis	St. Laurent	do	10,844.25 francs	414.80	3.82
148348	10204	Nov. 19	E. Oelberman & Co.	Neckar	Satin	1,682.65 R. M.	70.65	4.21
152125	14604	Nov. 27	M. Bates, jr., & Co.	Werra	do	10,436.70 R. M.	261.90	2.51
148350	10206	Nov. 19	E. Oelberman	Zaandam	do	1,932.45 R. M.	154.45	8.01
151797	13965	Nov. 27	do	St. Laurent	Chinas (silks)	2,211.00 francs	81.95	3.70
151331	14367	Nov. 27	Vietor & Achelis	do	Silks (umbrella)	4,043.45 francs	219.90	5.44

151007	14812	Nov. 27	Iselin, Neeser & Co.	.....	Silks	7, 237. 15 francs	225. 65	3. 12
152013	14310	Nov. 27	Roberts, Cushman	.....	Satins	21, 846. 28 francs	868. 75	3. 52
.....	14366	Nov. 27	Viotor & Achelis	.....	Silks	3, 143. 65 francs	193. 95	6. 17
.....	15498	Nov. 28	do	Noordland	Silks, tie	3, 396. 00 R. M.	317. 45	9. 36
.....	14363	Nov. 27	do	St. Laurent	.....	4, 718. 80 francs	419. 20	8. 90
.....	14342	Nov. 27	Spielman & Co.	.....	Silks	5, 831. 35 francs	407. 45	7. 00
.....	15096	Nov. 28	Hardt, von Bernuth	.....	Silk and cotton goods	6, 186. 00 francs	517. 80	8. 37
.....	14556	Nov. 27	J. F. Decker	Adriatic	Silks	11, 690. 80 francs	256. 45	2. 19
.....	14312	Nov. 27	Konigsberger & R.	St. Laurent	Satins	2, 762. 90 francs	349. 25	12. 66
.....	14536	Nov. 27	Dreyfuss, Kohn & Co.	.....	Silks	10, 158. 00 francs	68. 85	6. 79
.....	14808	Nov. 27	Iselin, Neeser & Co.	.....	Velvets	3, 833. 25 francs	107. 30	2. 82
.....	14794	Nov. 27	Oberteuffer, Abegg & Co.	.....	Silk lace, &c	11, 015. 25 francs	457. 00	4. 14
.....	14891	Nov. 28	J. F. Decker	.....	Silks	7, 681. 95 francs	599. 75	8. 81
.....	153277	Nov. 28	Hoeninghaus & Curtis	Rhein	Satin	16, 241. 60 francs	202. 15	1. 24
.....	14889	Nov. 27	Meyer & Co.	St. Laurent	.....	242. 72 francs	89. 65	3. 70
.....	14378	Nov. 27	Iselin, Neeser & Co.	Noordland	Silk and cotton ribbon	11, 806. 00 francs	327. 50	2. 77
.....	16673	Nov. 30	H. Sallenbach & Co.	Germanic	Silk	2, 461. 20 francs	182. 10	7. 39
.....	13187	Nov. 25	do	Normandie	do	15, 062. 90 francs	492. 40	3. 27
.....	12469	Nov. 24	L. Friedberg	Canada	Cotton embroideries	17, 737. 00 francs	770. 30	4. 38
.....	280	Dec. 1	E. M. Benjamin	Germanic	Silks	6, 409. 10 francs	216. 65	3. 38
.....	10863	Nov. 20	Edw. Stohl	Rhynland	Worsted braid	1, 150. 20 R. M.	59. 75	5. 19
.....	15843	Nov. 30	Hoeninghaus & Curtis	Noordland	Silk and cotton hat-bands	1, 060. 65 R. M.	50. 70	4. 78
.....	1058	Dec. 2	Viotor & Achelis	Canada	Silk	12, 926. 35 francs	340. 05	2. 63
.....	15947	Nov. 30	do	Waesland	Silks and satins	7, 121. 35 francs	304. 95	4. 28
.....	226	Dec. 1	L. Erinstein & Bro	Germanic	Silk and cotton ribbons	696. 57 francs	118. 75	17. 04
.....	16648	6th div.	Spielmann & Co.	Elbe	Tie goods	3, 548. 68 R. M.	310. 85	8. 78
.....	15866	Nov. 30	J. F. Decker	do	Silk and cotton goods	2, 162. 65 R. M.	79. 55	3. 68
.....	153146	Dec. 2	William Openhym & Son	Canada	Satins	3, 268. 20 francs	176. 55	5. 40
.....	153387	Nov. 20	Fleitmann & Co.	St. Germain	do	22, 153. 95 francs	2, 008. 70	16. 53
.....	149243	Dec. 1	Viotor & Achelis	Canada	do	20, 778. 45 francs	1, 547. 50	7. 39
.....	154914	Dec. 3	Megroz P. Grose & Co.	do	Silks	7, 569. 65 francs	639. 80	8. 44
.....	155220	Nov. 30	Fleitmann & Co.	Wieland	Satins	19, 258. 15 francs	1, 667. 95	8. 66
.....	153661	Nov. 30	Luckemeyer & Schefer	Noordland	Silk and cotton ribbons	4, 600. 05 francs	85. 85	1. 87
.....	153165	Nov. 30	do	Wieland	Silks and satins	1, 567. 15 francs	124. 00	7. 91
.....	15969	Nov. 30	William Openhym & Son	Canada	Fancy crape	5, 935. 15 francs	538. 90	9. 07
.....	155387	Dec. 2	Viotor & Achelis	do	Silks and satins	7, 156. 95 francs	578. 60	7. 96
.....	154914	Dec. 1	J. F. Decker	do	do	9, 555. 55 francs	373. 00	3. 88
.....	155180	Dec. 2	Roberts, Cushman & Co.	do	Satins	16, 859. 40 francs	1, 025. 50	6. 07
.....	155344	Dec. 3	L. Weddigen & Co.	do	Silks	10, 278. 80 francs	826. 40	8. 04
.....	155195	Dec. 2	A. R. Rockwell	do	Satins	6, 349. 95 florins	250. 60	3. 93
.....	153356	Dec. 3	E. Oelbermann & Co.	do	Silks	941. 00 R. M.	459. 85	48. 87
.....	155422	Dec. 2	Luckemeyer & Schefer	do	do	3, 385. 00 francs	299. 60	8. 85
.....	155386	Dec. 3	Spielmann & Co.	do	do	17, 321. 75 francs	309. 90	1. 77
.....	155376	Dec. 2	Oberteuffer, A. & Co.	Elbe	Tie goods	2, 796. 59 R. M.	150. 80	5. 39
.....	441	Dec. 1	Wilmerding, H. & Co.	Noordland	do	2, 161. 20 R. M.	254. 00	11. 75
.....	15017	Nov. 28	J. Meyer & Co.	Elbe	Silk and cotton plush	1, 176. 85 R. M.	119. 92	10. 19
.....	89	Dec. 1	Viotor & Achelis	Noordland	Silks	2, 340. 80 francs	206. 70	8. 83
.....	14377	Nov. 28	do	Wieland	do	804. 30 francs	51. 65	6. 42
.....	15947	Nov. 30	Passavant & Co.	Canada	Silk and cotton ribbons	9, 191. 00 francs	171. 44	8. 59
.....	1568	Dec. 2	E. Oelbermann & Co.	Elbe	do	7, 373. 35 francs	203. 55	2. 76
.....	16387	Nov. 30	do	do	do	do	do	do

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Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
153924	16752	Nov. 30	W. H. Greff & Co.	Elbe	Tie silks	1,678.30 R. M.	141.35	8.42
153917	1548	Dec. 3	Fleitmayer & Co.	Canada	Silk and cotton ribbons	14,283.80 francs	112.00	.78
153924	16755	Nov. 30	W. H. Greff & Co.	Elbe	Silk and cotton velvets	2,246.95 R. M.	210.15	9.35
154385	1541	Dec. 3	Luckemeyer & Schefer	Canada	Serges	3,644.00 francs	197.40	5.42
153660	16184	Nov. 30	Fleitmayer & Co.	Elbe	Tie silks	1,068.75 R. M.	82.95	4.59
153924	16751	Nov. 30	W. H. Greff & Co.	do	do	1,824.70 R. M.	165.20	9.02
153106	16185	Nov. 28	Fleitmayer & Co.	do	do	653.10 R. M.	55.15	8.43
153400	484	Dec. 2	China and Japan Trading Company	C. P. R. R.	Silk handkerchiefs	1,131.65 Mex. dol.	6.37	.56
151819	14055	Nov. 27	Shoen & Fithian	St. Laurent	Serge	2,453.65 francs	53.50	2.20
153188	15736	Nov. 28	Aufmordt & Co.	Wieland	Silk and cotton ribbons	2,131.48 francs	49.95	2.34
152179	15475	Nov. 27	Wendt & Stemtauser	do	Velvets	9,037.35 R. M.	635.55	7.03
153376	16296	Nov. 28	Hoeninghaus & Curtis	Rhein	do	2,801.70 francs	198.55	7.10
153662	16315	Nov. 30	Fleitmayer & Co.	Wieland	do	30,487.95 francs	2,250.70	7.38
152937	15446	Nov. 28	do	Noordland	Satin	8,293.98 francs	496.35	5.99
150215	12310	Nov. 23	E. Oelbermann & Co.	Leerdam	do	2,654.13 R. M.	147.55	5.57
154194	281	Nov. 30	E. M. Benjamin	Germanic	Silk	1,728.90 francs	117.25	6.82
153931	16737	Nov. 30	Luckemeyer & Schefer	do	Plush	2,310.00 francs	45.10	1.94
153164	15966	Nov. 28	do	Noordland	do	820.20 R. M.	79.75	9.75
152950	15425	Nov. 28	Spielmann & Co.	do	Velvets	3,340.35 R. M.	208.10	6.22
152649	15182	Nov. 28	L. Weddigen & Co.	do	do	8,390.60 R. M.	356.30	4.25
152162	14922	Nov. 27	Dreyfuss, Kohn & Co.	St. Laurent	Satins	18,615.89 francs	1,588.25	8.53
153892	14799	Nov. 27	L. Weddigen & Co.	do	do	6,446.45 francs	542.60	8.34
152559	446	Nov. 27	Oberteuffer, A., & Co.	do	Silks	13,375.18 francs	654.90	4.89
153205	15000	Nov. 28	L. Roessel & Co.	Rhein	Satins	14,712.65 francs	530.15	3.54
153436	15948	Nov. 28	Vietor & Achelis	Noordland	do	8,631.55 francs	256.40	2.97
154197	16381	Nov. 30	L. Weddigen & Co.	Elbe	do	373.10 francs	40.20	1.07
150684	324	Nov. 24	Lehmier Bros.	Germanic	Silk velvet	3,469.10 francs	321.03	9.25
155803	13000	Nov. 24	do	Adriatic	do	18,614.05 francs	1,531.05	8.22
153552	1886	Dec. 4	Vietor & Achelis	Belgenland	Satin	2,413.35 francs	63.95	2.65
153146	15996	Nov. 30	Wilmerding, H., & Co.	Elbe	Tie silk	1,331.56 florins	92.18	6.98
153145	15867	Nov. 28	J. F. Decker	do	Plush and velvet	8,553.95 R. M.	248.85	2.91
153165	16245	Nov. 28	do	do	Silk and cotton velvet	7,897.00 R. M.	140.75	1.79
154339	15967	Nov. 28	Luckemeyer & Schefer	do	Silk	21,644.25 francs	1,192.45	5.51
153630	386	Dec. 1	Iselin, Neeser & Co.	Wieland	Satin	6,982.20 francs	149.75	2.14
153928	16512	Nov. 30	Wendt, Steinhauser & Co.	Normandie	Silk and cotton goods	2,775.00 R. M.	145.22	5.22
153327	16385	Nov. 30	E. Oelbermann & Co.	Elbe	Silks	568.55 R. M.	18.25	3.16
153239	15869	Nov. 30	Hardt, von B. & Co.	do	Tie silks	6,248.11 R. M.	489.45	7.82
155277	15981	Nov. 28	Vietor & Achelis	do	Velvets	8,495.10 R. M.	272.10	3.20
153928	1556	Dec. 3	Spielmann & Co.	Canada	Tie silks	3,167.90 francs	151.20	4.76
153396	16386	Nov. 30	E. Oelbermann & Co.	Elbe	do	2,331.17 R. M.	161.80	7.00
	16839	Nov. 30	Schwietering & Co.	do	Velvets	3,820.60 R. M.	346.25	9.05

153924	Nov. 30	W. H. Greff & Co	do	Silks	885.57 R. M.	78.05	8.80
155138	Dec. 3	W. H. De Forrest	Canada	Serge	4,739.62 francs	257.55	5.44
155955	Dec. 5	Oberteuffer, A. & D.	Belgenland	Plush	6,046.60 R. M.	157.20	2.59
154914	Dec. 2	Vietor & Achelis	Canada	Paraplines	4,700.20 francs	129.65	2.76
152768	Nov. 28	Passavant & Co	Elbe	Plush	7,079.80 R. M.	740.95	10.26
156132	Dec. 5	Luckemeyer & Schefer	Belgenland	Velvet	2,339.88 R. M.	87.30	3.71
155123	Dec. 3	Lewis Bros. & Co	Canada	Fancy velvet	1,296.85 francs	108.35	8.32
155287	Dec. 1	Pessavant & Co	do	Silk	8,700.75 francs	507.00	5.83
155422	Dec. 3	E. Oelbermann & Co	do	Serge	3,321.85 francs	265.20	8.00
153416	Dec. 1	Dreyfuss, Kohn & Co	Elbe	Tie goods	5,748.69 R. M.	504.60	9.26
155803	Dec. 3	Vietor & Achelis	Belgenland	Satin	4,777.60 francs	427.30	8.95
150410	Nov. 23	Dreyfuss, Kohn & Co	Werra	Tie goods	4,876.42 R. M.	528.60	6.01
149632	Nov. 23	Fleitmann & Co	do	do	6,605.40 R. M.	562.80	8.51
153085	Nov. 30	Otto Andreas	Elbe	Satin	4,255.21 R. M.	412.65	9.70
154082	Dec. 1	J. Meyer & Co	do	Tie goods	2,999.80 R. M.	198.90	6.63
148349	Nov. 19	E. Oelbermann & Co	Fulda	Fancy satin	1,845.20 R. M.	60.60	3.28
155278	Dec. 3	Menke & Frenckel	Canada	Tie silks	2,926.14 francs	109.65	5.17
156848	Dec. 5	Otto Andreas	Ems	Satin	5,049.51 R. M.	414.50	8.21
156514	Dec. 7	Wilmerding, Hognet & Co	do	Tie silks	1,617.75 florins	33.15	2.05
156052	Dec. 4	Fleitmann & Co	Belgenland	Serge and satin	7,551.10 francs	584.95	8.01
157081	Dec. 8	Vietor & Achelis	Celtic	Umbrella silks	3,221.00 francs	92.80	2.82
157250	Dec. 8	Oberteuffer, Abegg & Co	Normandie	Silk and cotton velvet	1,882.75 francs	89.80	4.72
156581	Dec. 8	Vietor & Achelis	Ems	Sk	1,999.60 R. M.	215.85	17.92
155317	Dec. 3	Fleitmann & Co	Canada	Satin	12,076.80 francs	904.45	7.49
153436	Nov. 30	L. Weddigen & Co	Elbe	Tie goods	3,681.70 R. M.	79.35	2.16
157088	Dec. 8	Vietor & Achelis	Celtic	Silks	4,357.85 francs	370.30	8.49
155142	Dec. 3	A. S. Rosenthal & Co	C. P. R. R.	do	1,188.50 Mex.dol.	73.50	6.12
152937	Nov. 28	Fleitmann & Co	Noordland	Hat trimmings	15,251.75 R. M.	1,372.65	8.00
146440	Nov. 17	do	Pennland	do	15,206.15 R. M.	1,368.55	9.00
157859	Dec. 9	Luckemeyer & Schefer	Celtic	Silks	2,737.20 francs	153.90	5.62
157163	Dec. 7	Iselin, Neeser & Co	do	do	11,148.00 francs	325.20	2.92
157975	Dec. 10	Schweitering, S., & Co	do	Silk and cotton velvet	3,179.00 francs	268.15	8.40
158223	Dec. 10	Luckemeyer & Schefer	Gellert	Silk	4,159.15 francs	62.40	1.50
157898	Dec. 9	do	Celtic	do	14,812.35 francs	102.20	.69
158128	Dec. 10	Passavant & Co	Aurania	do	8,849.45 francs	593.45	6.71
158223	Dec. 10	Luckemeyer & Schefer	Gellert	do	19,118.05 francs	1,667.00	8.72
157179	Dec. 8	J. McCreery & Co	Celtic	do	11,404.35 francs	836.75	7.34
158950	Dec. 12	Stapfer & Streuli	Labrador	do	4,787.85 francs	281.65	5.88
158149	Dec. 10	Iselin, Neeser & Co	St. Laurent	do	38,497.80 francs	795.80	2.07
158982	Dec. 11	Lewis Bros. & Co	Labrador	do	8,416.50 francs	588.85	6.99
158962	Dec. 12	Roberts, Cushman & Co	do	Satin	8,810.85 francs	315.45	3.58
158660	Dec. 11	W. H. De Forrest	do	do	1,755.30 francs	72.25	4.12
158434	Dec. 11	Person, Harriman & Co	Germanic	Silk	6,622.53 francs	533.05	8.05
158991	Dec. 12	E. Oelbermann & Co	Labrador	do	990.60 francs	35.65	3.60
158598	Dec. 10	Vietor & Achelis	do	do	3,866.65 francs	329.45	8.52
158790	Dec. 10	Meyer, Heime & Co	do	Cotton embroidery	37,087.70 francs	306.85	8.27
159596	Dec. 14	W. H. De Forrest	do	Satin	8,434.10 francs	430.70	5.11
155856	Dec. 5	Brown, Wood & K.	Belgenland	Fancy velvet	1,766.12 R. M.	51.45	2.88
151949	Nov. 27	Person, Harriman & Co	Rhein	do	3,748.45 florins	29.65	.80
152780	Nov. 28	Menke & Frenckel	Noordland	Tie goods	6,251.87 R. M.	388.65	6.22

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
155127	1524	Dec. 3	Dreyfuss, Kohn & Co.	Canada	Plush.....	2,798.40 francs.	170.40	6.07
156639	2712	Dec. 7	L. W. Morris & Son	St. Laurent	do	835.00 francs.	450.00	53.86
156122	2491	Dec. 5	Spielmann & Co.	Belgenland	Silk costumes.....	1,422.34 R. M.	83.40	5.83
152747	15175	Nov. 28	Iselin, Neeser & Co.	Elbe	Silk and cotton velvet.....	1,870.90 R. M.	151.70	8.12
156132	2311	Dec. 5	Luckemeyer & Schefer	Belgenland	Manufactured silk and cotton.....	1,313.10 R. M.	107.75	8.22
155946	2262	Dec. 5	Iselin, Neeser & Co.	do	Plush.....	16,341.40 francs.	406.50	2.49
156514	2667	Dec. 7	Wilmerding, H., & Co.	Ems	Silk and cotton ribbons.....	3,462.65 R. M.	94.30	2.71
156581	2732	Dec. 7	Vietor & Achelis	do	Tie goods.....	12,966.90 francs.	378.90	2.62
156422	2577	Dec. 3	E. Oelbermann & Co.	Canada	Silks.....	3,266.65 francs.	260.45	7.95
153801	445	Nov. 30	Oberteuffer, A. & D.	Celtic	Satins.....	7,607.80 francs.	673.85	8.85
151984	802	Nov. 27	William Meyer	Labrador	Cotton embroidery.....	33,883.95 francs.	310.32	9.15
153802	442	Nov. 30	Oberteuffer, A. & D.	St. Laurent	Satin.....	12,126.75 francs.	598.32	5.38
157081	3676	Dec. 8	Vietor & Achelis	Celtic	do	10,161.33 francs.	34.50	3.44
156581	2734	Dec. 7	do	Ems	do	2,486.60 francs.	141.40	5.70
156306	2564	Dec. 7	Dieckerhoff, R., & Co.	Belgenland	do	3,347.10 francs.	261.05	7.79
156109	2314	Dec. 5	Passavant & Co.	do	do	2,009.70 francs.	31.45	1.59
155459	1544	Dec. 3	Schorestene Bros.	Canada	Hat trimmings.....	3,351.70 R. M.	159.40	4.77
152262	14813	Nov. 28	do	St. Laurent	do	3,734.65 R. M.	167.10	4.48
156052	2294	Dec. 5	Fleitmann & Co.	Belgenland	Silk and cotton ribbons.....	13,631.50 R. M.	41.00	3.0
154620	1979	Dec. 1	Oberteuffer, A. & D.	St. Laurent	Silk.....	31,656.45 francs.	1,990.60	6.28
157563	3923	Dec. 9	Hoeninghaus & Curtis	do	Satin.....	4,575.10 francs.	368.00	8.04
157081	3675	Dec. 8	Vietor & Achelis	Celtic	Satin and silk.....	7,494.10 francs.	394.80	5.27
155129	1289	Dec. 3	H. Sallenbach & Co.	Canada	Silk and cotton velvet.....	1,632.20 R. M.	135.20	8.27
155239	1292	Dec. 2	Iselin, Neeser & Co.	do	Silk and cotton ribbons.....	18,863.00 francs.	514.70	2.73
155105	1342	Dec. 2	Oberteuffer, A. & D.	do	do	16,676.64 francs.	615.60	3.66
156565	3015	Dec. 7	J. Meyer & Co.	Ems	Tie goods.....	3,967.45 R. M.	265.15	6.68
156887	3043	Dec. 7	Fleitmann & Co.	do	do	2,931.90 R. M.	266.30	9.10
157403	3775	Dec. 8	do	Celtic	Silk velvet.....	5,443.90 francs.	386.50	7.67
157716	4219	Dec. 9	Passavant & Co.	Aurania	Satin.....	48,423.60 francs.	2,476.10	5.11
156887	3042	Dec. 7	Fleitmann & Co.	Ems	Tie goods.....	1,373.10 R. M.	117.05	8.52
156781	2764	Dec. 7	do	Belgenland	Umbrella silk.....	534.40 R. M.	47.65	8.97
157262	4291	Dec. 9	Hoeninghaus & Curtis	St. Laurent	Satin.....	12,541.10 francs.	762.10	6.07
155152	1467	Dec. 3	Konigsberger & R.	Canada	Tie goods.....	967.12 R. M.	88.70	9.20
156694	3020	Dec. 7	Passavant & Co.	Ems	Silk and cotton velvet.....	4,937.50 R. M.	172.50	3.50
157859	4231	Dec. 9	Luckmeyer & Schefer	Celtic	Silk.....	4,119.70 francs.	274.60	6.67
148766	10775	Nov. 20	Fleitmann & Co.	Rhynland	Silk and cotton goods.....	23,604.45 R. M.	2,124.40	9.00
156669	3031	Dec. 7	Oberteuffer, A. & D.	Ems	Tie silks.....	2,095.00 R. M.	126.25	6.00
15787	4071	Dec. 9	E. Oelbermann	W. A. Schalten	Satin.....	4,752.90 francs.	\$409.90	8.62
155317	1547	Dec. 3	Fleitmann & Co.	Canada	do	26,711.25 francs.	2,418.40	9.05
155138	1276	Dec. 3	W. H. DeForrest	do	do	14,444.00 francs.	437.35	3.02
157604	4127	Dec. 9	M. C. Donovan	Aurania	Silk costumes.....	830.00 francs.	670.00	80.72

157378	3799	Dec.	8	Otto Andreas.....	Ems	Satins	10, 124. 07 francs	164. 40	1. 61
156696	2927	Dec.	7	Megroz, P., Grose & Co	do	do	10, 678. 30 R. M.	184. 85	1. 72
157960	4344	Dec.	10	E. M. Benjamin	Aurania	Umbrella silks	2, 345. 25 francs	226. 45	9. 63
157045	4023	Dec.	8	L. Roessel & Co.	Ems	Satins	3, 004. 30 R. M.	131. 90	4. 39
156743	3081	Dec.	7	W. H. Greff & Co	do	Tie silks	2, 311. 25 R. M.	209. 85	9. 08
156743	3082	Dec.	7	do	do	do	2, 442. 37 R. M.	38. 65	8. 82
157398	4352	Dec.	9	Luckemeyer Schefer	Aurania	Silks	1, 286. 60 francs	633. 40	49. 10
158128	4459	Dec.	10	Passavant & Co	do	Satin	8, 777. 00 francs	367. 85	4. 19
157898	4351	Dec.	9	Luckemeyer & Schefer	do	Silks	4, 643. 00 francs	95. 40	2. 04
157715	4218	Dec.	9	Passavant & Co	Celtic	Fancy velvets	3, 569. 35 francs	183. 15	5. 12
156333	3762	Dec.	8	Person, Harriman & Co	do	Serge	12, 313. 20 francs	705. 75	5. 73
156306	2565	Dec.	7	Dieckerhoff, R. & C	Belgenland	Linen lace	1, 317. 35 R. M.	10. 00	75
157298	3520	Dec.	8	W. H. Greff & Co	Ems	Satin	1, 186. 70 R. M.	112. 95	9. 51
157859	4229	Dec.	9	Luckemeyer & S.	Celtic	Silk and cotton velvet	2, 226. 00 francs	89. 35	4. 00
157403	3776	Dec.	8	Fleitmann & Co	do	Gros grain	17, 307. 40 francs	309. 45	1. 78
157975	4653	Dec.	10	H. Schweitering & Co	do	Fancy velvet	6, 361. 00 francs	377. 80	5. 94
157975	4652	Dec.	10	do	do	do	4, 756. 75 francs	225. 25	4. 72
158676	5302	Dec.	12	do	Labrador	Satin, &c	5, 867. 55 francs	440. 25	7. 49
158935	5533	Dec.	12	Passavant & Co	do	do	3, 065. 00 francs	133. 10	4. 33
158661	5414	Dec.	12	Dreyfuss, Kohn & Co	do	do	16, 810. 95 francs	2, 545. 40	15. 13
151985	1988	Nov.	27	Meyer, Heine & Co	Amérique	Cotton embroidery	42, 099. 30 francs	391. 32	92
158472	4880	Dec.	11	Oberteuffer, Abegg & Co	Canada	Silk	25, 155. 00 francs	1, 594. 75	6. 34
157247	3451	Dec.	8	do	Celtic	do	8, 643. 20 francs	639. 90	7. 35
158828	5514	Dec.	12	Iselin, Neeser & Co	Labrador	Silks	9, 019. 65 francs	268. 90	2. 98
158598	5145	Dec.	11	Victor & Achelis	do	Silks and satins	6, 606. 00 francs	408. 35	6. 19
158601	5147	Dec.	11	do	do	do	1, 803. 75 francs	118. 65	6. 59
158598	5143	Dec.	11	do	do	do	7, 207. 40 francs	112. 15	1. 56
158857	5445	Dec.	12	Otto Andreas	do	Silks	6, 214. 30 francs	204. 05	3. 28
158677	5313	Dec.	12	Hardt, von Bernuth & Co	do	Satins	13, 246. 00 francs	1, 633. 60	12. 32
158601	5149	Dec.	11	Victor & Achelis	do	do	3, 037. 55 francs	230. 85	7. 60
158598	5146	Dec.	11	do	do	Umbrella silks	2, 943. 55 francs	262. 15	8. 89
158901	5297	Dec.	12	Hoeninghaus & Curtis	do	Silks	4, 662. 15 francs	231. 35	5. 71
158601	5148	Dec.	11	Victor & Achelis	do	do	1, 400. 80 francs	123. 10	8. 79
158991	5525	Dec.	12	E. Oelbermann & Co	do	Damas	1, 846. 25 francs	35. 30	1. 95
158676	5301	Dec.	12	H. H. Schweitering & Co	do	Serges and satins	3, 554. 25 francs	246. 75	6. 94
149349	11576	Nov.	23	William Schneider & Co	Werra	Worsted braid	2, 170. 60 R. M.	121. 75	5. 61
158894	5413	Dec.	12	Spielmann & Co	Labrador	Tie silks	4, 958. 80 francs	374. 65	7. 55
158901	5298	Dec.	12	Hoeninghaus & Curtis	do	Satin	18, 917. 17 francs	672. 75	3. 56
158955	5405	Dec.	11	Menke & Frenckel	do	Silk and satin	3, 809. 42 francs	329. 40	8. 65
158935	5530	Dec.	12	Passavant & Co	do	Satin	4, 643. 15 francs	393. 95	8. 48
159967	7286	Dec.	15	Spielmann & Co	Neckar	do	2, 064. 47 florins	28. 10	1. 36
158919	5520	Dec.	12	Megroz, Portier, Grose & Co	Labrador	Tie silk	7, 533. 05 francs	131. 25	1. 74
160167	6445	Dec.	14	do	Eider	Silk and cotton velvet	7, 849. 10 R. M.	502. 90	6. 41
159978	6663	Dec.	15	Oberteuffer, Abegg & Co	Neckar	Cotton embroidery	2, 455. 47 francs	192. 70	7. 85
155175	6711	Dec.	15	Hardt, von Bernuth & Co	Canada	Satin	5, 808. 75 francs	274. 20	4. 72
158919	5521	Dec.	12	Megroz, Portier, Grose & Co	Labrador	Silks	3, 894. 80 francs	356. 60	9. 16
158733	5223	Dec.	12	L. Weddigen & Co	do	do	5, 281. 65 francs	416. 25	7. 88
161052	7908	Dec.	16	Heitmann & Co	Zeeland	do	7, 365. 30 francs	115. 80	1. 57
160625	7562	Dec.	16	Luckemeyer & Schefer	Republic	do	3, 907. 00 francs	132. 40	3. 39
157975	4649	Dec.	10	Schwietering, S., & Co	Celtic	Silk and cotton velvet	4, 498. 65 francs	298. 35	6. 63

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Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of ad-vance.
160324	6899	Dec. 15	Oberteuffer, Abegg & Co.	Eider	Plush	3,064.20 R. M.	\$51.40	1.68
160308	7580	Dec. 16	Hoeninghaus & Curtis	Labrador	Serge	3,307.85 francs	51.85	1.57
158902	5225	Dec. 12	do	do	Silks	7,084.05 francs	33.70	9.44
159791	5941	Dec. 14	W. H. Greff & Co.	do	Satins	1,266.20 francs	253.85	20.00
161736	8575	Dec. 17	Fleitmenn & Co.	St. Germain	do	27,328.45 francs	2,328.80	8.52
160428	7432	Dec. 15	Person, Harriman & Co.	Republic	Silks	15,647.85 francs	941.50	6.02
160070	7110	Dec. 14	H. Sallenbach & Co.	Neckar	Tie silks	195.05 francs	15.95	8.18
153707	16743	Dec. 1	William Schutte	Elbe	Worsted braids	5,691.10 R. M.	309.00	5.43
159668	6202	Dec. 14	L. Weddigen & Co.	Eider	Silk and cotton velvet	7,006.90 R. M.	420.20	6.00
136378	2653	Dec. 7	William Schutte	Ems	Worsted braids	5,501.10 R. M.	321.70	5.95
159525	6019	Dec. 14	J. McCreery & Co.	Republic	Silks	8,843.45 francs	791.50	8.95
160070	7111	Dec. 15	H. Sallenbach & Co.	Neckar	Fancy silks	1,494.00 francs	128.85	8.63
159782	6451	Dec. 14	Fleitmenn & Co.	Eider	Tie goods	2,247.20 R. M.	139.50	6.21
159768	6732	Dec. 15	J. F. Decker	Etruria	Serge, &c.	25,072.56 francs	2,007.85	8.01
160644	7090	Dec. 15	E. Oelbermann & Co.	Eider	Satin	3,447.02 R. M.	58.05	1.68
161075	7792	Dec. 16	Dreyfuss, Kohn & Co.	do	Serge	1,431.34 R. M.	127.70	8.92
160428	7433	Dec. 15	Person, Harriman & Co.	Republic	Satin	8,686.50 francs	585.60	6.74
159604	5868	Dec. 14	M. Bates, jr., & Co.	Eider	do	3,598.25 R. M.	27.25	.76
158678	5564	Dec. 12	Hardt, von Bernuth & Co.	Labrador	Silk velvet	2,048.70 francs	124.05	6.05
160647	7228	Dec. 15	E. M. Benjamin	Etruria	Silks	8,690.00 francs	231.48	2.66
160625	7563	Dec. 16	Luckemeyer & Schefer	Republic	do	2,589.04 francs	207.55	8.02
159751	5909	Dec. 14	Vietor & Achelis	Neckar	Satins	3,077.65 francs	307.25	9.98
161564	8331	Dec. 16	L. Erinstein & Bro.	Republic	do	3,324.28 francs	194.95	5.86
159400	5940	Dec. 14	W. H. Greff & Co.	Eider	Tie silks	3,242.87 R. M.	288.10	8.88
159092	5999	Dec. 14	Dreyfuss, Kohn & Co.	Ems	do	2,420.20 R. M.	208.65	8.62
139099	18243	Oct. 29	Oberteuffer, Abegg & Co.	Waesland	Plush	2,093.80 R. M.	49.25	2.34
161794	8060	Dec. 18	Luckemeyer & Schefer	St. Germain	Silks	8,837.65 francs	76.85	.87
162685	9715	Dec. 19	Hoeninghaus & Curtis	do	Satin	23,442.85 francs	396.65	1.68
162684	10095	Dec. 18	J. F. Decker	do	do	11,964.50 francs	1,629.70	13.62
161954	8946	Dec. 18	Hoeninghaus & Curtis	do	Silks	23,530.40 francs	744.60	3.12
162685	9716	Dec. 19	do	do	Satins	15,814.55 francs	498.55	3.15
161286	10094	Dec. 19	do	do	do	7,288.25 francs	368.45	5.05
161286	8747	Dec. 17	Schwietering, S., & Co.	do	do	4,415.60 francs	162.60	3.69
160076	6337	Dec. 14	Hoeninghaus & Curtis	Neckar	Silks	3,159.32 francs	123.90	3.92
161747	8586	Dec. 17	Megroz, Portier, Grose & Co.	St. Germain	Silk and cotton cravats	1,280.10 francs	79.90	6.25
161084	7911	Dec. 16	Dickerhoff, R. & Co.	Zeeland	Torchon lace	7,528.90 R. M.	192.50	2.56
162264	9367	Dec. 18	do	Westernland	do	9,676.96 R. M.	38.55	.40
160925	8122	Dec. 16	Hardt, von Bernuth & Co.	Zeeland	Tie silk	8,268.42 R. M.	643.70	7.78
161025	7871	Dec. 16	Edward Stahel	do	Worsted braid	9,359.30 francs	144.60	1.54
161383	8971	Dec. 17	Konigsberger & Co.	St. Germain	Silks	2,452.90 francs	142.05	5.78
161736	8573	Dec. 17	Fleitmenn & Co.	do	Satin	15,877.70 francs	1,340.70	8.44

160807	7893	Dec. 16	Iselin, Neeser & Co	Zeeland	Ribbons	16, 289. 70 francs.	100. 70	. 62
163681	10911	Dec. 22	F. S. M. Blum & Co	Normandie	Silk braids	1, 073. 00 francs.	8. 75	. 83
161052	7907	Dec. 16	Fleitmänn & Co	Zeeland	Hat trimmings	15, 326. 73 R. M.	349. 25	2. 27
163018	10533	Dec. 21	F. Viotor & Achelis	Adriatic	Satins	11, 293. 28 francs.	352. 05	3. 11
163448	10662	Dec. 21	E. Oelbermann & Co	do	do	3, 868. 65 francs.	227. 45	5. 86
163589	10645	Dec. 21	Fleitmänn & Co	do	Silks	14, 250. 45 francs.	549. 47	3. 85
163589	10644	Dec. 21	do	do	Satins	4, 332. 85 francs.	231. 60	5. 35
163809	11587½	Dec. 22	F. Viotor & Achelis	Normandie	do	1, 290. 31 francs.	61. 20	4. 72
163590	10799	Dec. 21	Fleitmänn & Co	Adriatic	Silks	6, 835. 35 francs.	188. 70	2. 76
162654	9863	Dec. 19	Passavant & Co	Waesland	Satins	1, 386. 75 R. M.	77. 25	5. 55
160623	7355	Dec. 15	Luckemeyer & Schefer	Oregon	Silks	3, 149. 75 francs.	56. 55	1. 80
163753	10966	Dec. 22	do	Adriatic	do	5, 681. 00 francs.	153. 05	2. 69
157975	4651	Dec. 10	Schwietering, S. & Co	Celtic	Velvet	9, 007. 85 francs.	344. 60	3. 82
162163	9210	Dec. 18	Oberteuffer, Abegg & D	St. Germain	Silk	9, 196. 30 francs.	672. 90	7. 31
162604	10582	Dec. 22	Dreyfus, Kohn & Co	Eider	Tie goods	7, 421. 45 R. M.	584. 85	7. 97
162241	9372	Dec. 18	Fleitmänn & Co	Westernland	Hat trimmings	5, 234. 09 R. M.	187. 75	3. 57
161656	8606	Dec. 17	L. Weddigen & Co	do	Tie silks	4, 491. 80 R. M.	81. 40	1. 80
163680	10959	Dec. 22	Spielmann & Co	Werra	do	2, 629. 37 R. M.	258. 15	9. 81
163709	11568	Dec. 22	A. Person, Harriman & Co	Adriatic	Silks	16, 132. 20 francs.	926. 25	5. 74
161364	8602	Dec. 17	F. Viotor & Achelis	Westernland	Satins	3, 952. 50 francs.	404. 45	10. 22
161415	9110	Dec. 17	Wilmerding, Hoguet & Co	do	Tie silks	3, 579. 65 R. M.	77. 80	2. 18
163552	10901	Dec. 21	E. M. Benjamin	Oregon	Silks	9, 386. 40 francs.	800. 20	8. 52
161848	8615	Dec. 17	E. Oelbermann & Co	Westernland	Plush	461. 05 R. M.	37. 90	8. 24
163018	10534	Dec. 21	F. Viotor & Achelis	Adriatic	Silks	5, 078. 60 francs.	321. 40	4. 35
163355	10460	Dec. 19	Wendt, Steinhauser & Co	Werra	do	2, 689. 00 R. M.	160. 80	5. 98
159751	5908	Dec. 14	Viotor & Achelis	Neckar	Serge and satin	11, 387. 25 francs.	521. 30	4. 58
158954	5438	Dec. 12	Luckemeyer, S	Labrador	Surat	5, 275. 80 francs.	381. 95	5. 72
158828	5517	Dec. 12	Iselin, Neeser & Co	do	Fancy velvet	4, 853. 20 francs.	399. 55	8. 24
158935	5531	Dec. 12	Passavant & Co	do	Ribbon	3, 173. 10 francs.	117. 80	3. 71
158828	5516	Dec. 12	Iselin, Neeser & Co	do	do	2, 865. 95 francs.	87. 85	3. 07
158831	5273	Dec. 12	L. Roessel & Co	do	Satin	6, 647. 60 francs.	155. 05	2. 33
158866	5224	Dec. 12	Meyer & Co	do	do	9, 670. 00 francs.	181. 50	1. 36
156694	3021	Dec. 7	Passavant & Co	Ems	Velvet	1, 760. 80 R. M.	180. 75	10. 27
158816	5484	Dec. 12	H. Sallenbach & Co	Labrador	Silk	34, 856. 15 francs.	975. 35	2. 80
158267	4840	Dec. 10	Homer & Smith	Amerique	Silk curtains	68, 961. 00 francs.	6, 400. 00	9. 28
159979	6779	Dec. 14	Oberteuffer, Abegg & Co	Labrador	Satin serge	16, 390. 85 francs.	824. 80	4. 25
160472	6968	Dec. 15	Menke & Frenckel	Amérique	Satin	2, 135. 40 francs.	42. 10	1. 97
156213	5065	Dec. 5	T. C. Pollock	Eutophia	Silks	503. 00 R. M.	482. 00	95. 92
159968	6541	Dec. 14	Spielmann & Co	Eider	do	5, 389. 30 R. M.	449. 30	8. 34
160046	6336	Dec. 14	Hoeninghaus, Curtis	do	Silk and cotton velvets	4, 624. 93 R. M.	169. 25	3. 67
161050	7902	Dec. 16	Oberteuffer, Abegg & Co	Zeeland	Plush	9, 069. 20 R. M.	151. 75	1. 67
160898	7652	Dec. 16	Spielmann & Co	do	do	5, 522. 87 R. M.	527. 15	9. 54
161505	8578	Dec. 17	H. Sallenbach & Co	St. Germain	Silks	23, 605. 55 francs.	756. 45	3. 21
159226	5905	Dec. 14	Viotor & Achelis	Eider	Silk and cotton velvets	8, 012. 70 R. M.	210. 60	2. 63
158935	5529	Dec. 12	Passavant & Co	Labrador	Silks	14, 351. 75 francs.	1, 251. 15	8. 05
159657	5852	Dec. 14	do	Eider	Silk and cotton velvets	6, 376. 20 R. M.	128. 80	2. 02
161793	8791	Dec. 17	Luckemeyer & S	St. Simon	Silks	5, 502. 60 francs.	261. 73	4. 76
160898	7651	Dec. 16	Spielmann & Co	Zeeland	Silk and cotton velvets	1, 756. 20 R. M.	134. 05	7. 63
161221	8328	Dec. 17	W. H. De Forrest	Republic	Silks	4, 603. 50 francs.	99. 05	2. 15
161746	8749	Dec. 17	Megroz, Portier, G. & Co	St. Germain	do	3, 872. 45 francs.	163. 65	4. 75

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per-centage of advance.
161658	8608	Dec. 17	L. Weddigen & Co.	St. Germain	Satins, serges.	5,250.25 francs...	\$298.76	5.69
156052	2295	Dec. 5	Fleitmann & Co.	Belgenland	Hat trimmings.	21,839.65 marks...	1,528.75	7.00
161250	8595	Dec. 17	Vietor & Achelis	St. Germain	Silks.	10,912.35 francs...	692.95	6.33
159841	5922	Dec. 14	E. Oelbermann & Co.	Neckar	Satins.	4,199.65 R. M.	231.00	5.50
161742	8958	Dec. 17	Dreyfuss, Kohn & Co.	St. Germain	Silks.	4,626.00 francs...	296.65	6.42
161364	8603	Dec. 17	Vietor & Achelis	Westernland	Satins.	1,434.30 francs...	112.00	7.81
161657	8732	Dec. 17	L. Weddigen & Co.	St. Germain	Silks.	8,088.65 francs...	496.10	6.13
161176	7898	Dec. 16	Menke & Frenckel	Zeeland	Velvets.	2,375.89 R. M.	167.60	7.07
161768	9340	Dec. 17	Hardt & Lindgens	Westernland		1,437.37 R. M.	41.60	2.85
160809	7581	Dec. 16	Hoeninghaus & Curtis	Neckar	Silk and cotton goods.	4,664.70 francs...	55.25	1.20
161745	8748	Dec. 17	James McCreery & Co.	St. Germain	Silks.	12,068.65 francs...	1,106.25	9.16
161794	8959	Dec. 18	Luckemeyer & Schefer			8,871.58 francs...	493.00	5.55
162181	9492	Dec. 18	Oberteuffer & Abegg & Co.	Canada		102,784.90 francs...	2,044.15	1.98
161792	8787	Dec. 17	Luckemeyer & Schefer	Republic	Satins.	12,321.00 francs...	834.65	6.77
162241	9369	Dec. 18	Fleitmann & Co.	Westernland	Silks.	7,228.45 francs...	545.55	7.55
160124	6453	Dec. 14	Menke & Frenckel	Eider	α Tie silks.	3,352.81 R. M.	147.50	4.41
161540	8283	Dec. 16	Passavant & Co.	Zealand	Silk and cotton velvet.	6,973.55 R. M.	458.95	6.58
160811	7656	Dec. 15	Vietor & Achelis	do	Tie goods.	2,587.80 R. M.	240.20	9.27
159751	5910	Dec. 14	do	Neckar	Umbrella goods.	5,600.25 francs...	253.15	4.55
156505	3141	Dec. 7	J. F. Decker	Ems	Silk and cotton velvet.	3,707.05 francs...	170.35	4.58
161052	7906	Dec. 16	Fleitmann & Co.	Zealand	Satins.	7,045.05 R. M.	65.45	.92
161742	8957	Dec. 18	Dreyfuss & Kohn	St. Germain	do	4,820.45 francs...	315.40	6.53
161250	8593	Dec. 17	Vietor & Achelis	do	Satins and serge.	15,765.60 francs...	642.95	4.07
161729	8323	Dec. 16	Otto Andreas	do	Satins and silks.	4,327.78 francs...	167.65	3.88
161277	8187	Dec. 16	W. H. Greff & Co.	do	do	11,024.10 francs...	763.00	6.92
161730	8858	Dec. 17	Roberts, Cushman & Co.	do	do	2,801.32 francs...	440.10	15.70
161730	8859	Dec. 17	do	do	do	8,156.61 francs...	202.35	2.47
161484	8580	Dec. 17	Spielman & Co.	do	do	2,087.75 francs...	169.05	8.09
161285	8253	Dec. 17	H. H. Schweitering, S. & Co.	Zealand	Silk and cotton velvet.	1,212.50 R. M.	68.60	5.69
161467	8387	Dec. 17	Person, Harriman & Co.	Celtic	Satins.	2,580.00 francs...	103.95	4.03
161872	9147	Dec. 18	William Schutte	Westernland	Worsted braids.	1,809.85 R. M.	171.25	9.44
161504	8730	Dec. 17	H. Sallenbach & Co.	St. Germain	Silks.	52,590.10 francs...	771.85	1.46
160334	6898	Dec. 15	Oberteuffer, A. & D.	Eider	Tie goods.	4,984.90 R. M.	283.40	5.67
160477	7341	Dec. 15	L. Weddigen & Co.	Zealand	do	7,493.75 R. M.	189.35	2.52
160933	6344	Dec. 15	J. Meyer & Co.	Eider	do	5,548.05 R. M.	518.65	9.35
162164	9211	Dec. 18	Oberteuffer, A. & D.	Westernland	Plush and velvet.	3,115.95 R. M.	60.95	1.95
162241	9375	Dec. 18	Fleitmann & Co.	do	do	10,654.07 R. M.	335.05	3.14
159996	6439	Dec. 14	William Openhym's Sons	Eider	Silk and cotton velvet.	5,480.49 R. M.	181.50	3.30
159706	6437	Dec. 14	J. F. Decker	do	do	8,221.85 R. M.	291.20	3.54
161032	7905	Dec. 16	Fleitmann & Co.	Zealand	Tie goods.	1,288.15 R. M.	114.15	8.84
160189	8777	Dec. 17	J. F. Decker	St. Germain	Satin.	2,281.80 francs...	202.45	8.85

161668	8509	Dec. 17	Stapfer & Streuli	do	Silks	6, 643. 30 francs	227. 70	3. 43
156506	2983	Dec. 7	J. F. Decker	Ems	Silk and cotton velvet	3, 372. 80 R. M.	157. 50	4. 68
159995	6748	Dec. 15	William Openhym & Son	Eider	do	2, 605. 40 R. M.	56. 35	2. 14
152072	5314	Dec. 12	Hardt, von Bernuth & Co.	St. Laurent	Silk velvet	5, 131. 95 francs	852. 15	16. 60
161847	8611	Dec. 17	E. Oelbermann & Co.	St. Germain	Satins	4, 033. 95 francs	154. 75	3. 86
159767	6733	Dec. 15	J. F. Decker	Eider	Silk and cotton velvet	2, 253. 20 R. M.	94. 50	4. 17
161895	8591	Dec. 17	Victor & Achelis	St. Germain	Silks	7, 958. 85 francs	409. 15	5. 13
161483	8952	Dec. 17	Shaen & Fithian	do	do	3, 328. 40 francs	279. 45	7. 38
161250	8737	Dec. 17	Spielman & Co.	do	do	13, 079. 40 francs	103. 70	. 79
163753	8592	Dec. 17	Victor & Achelis	do	Fancy velvet	1, 240. 40 francs	88. 60	7. 17
163753	10969	Dec. 22	Luckemeyer & Schefer	Adriatic	Silk and cotton velvet	2, 110. 10 francs	69. 80	3. 31
161736	8574	Dec. 17	Fleitman & Co.	St. Germain	Silk and cotton ribbons	15, 038. 10 francs	239. 15	1. 58
164135	11268	Dec. 22	Iselin, Neeser & Co.	Normandie	do	6, 796. 20 francs	153. 42	2. 25
162768	10597	Dec. 18	J. F. Decker	Werra	do	3, 435. 95 R. M.	147. 95	4. 30
162241	9371	Dec. 16	Fleitman & Co.	Westernland	Silks	895. 15 R. M.	83. 00	9. 27
161789	9209	Dec. 17	Oberteuffer, A. & Co.	do	Velvets	6, 750. 50 R. M.	27. 70	. 42
158828	5518	Dec. 12	Iselin, Neeser & Co.	Labrador	Silks	4, 073. 15 francs	78. 45	1. 91
158679	5567	Dec. 12	Schwietering, S. & Co.	Werra	Velvets	2, 905. 45 francs	84. 15	2. 89
164648	11842	Dec. 22	Hoeninghaus & Curtis	do	Hat trimmings	2, 484. 55 R. M.	146. 40	5. 87
162290	9594	Dec. 18	A. Wimpfheimer & Bro.	Westernland	Silk and cotton velvet	12, 985. 50 florins	714. 90	5. 50
162955	10386	Dec. 21	L. Roessel & Co.	Adriatic	Satin	9, 198. 35 francs	419. 40	4. 55
164410	12208	Dec. 22	Oberteuffer, Abegg & Co.	Werra	Tie silks	1, 499. 67 R. M.	111. 15	7. 40
163018	10532	Dec. 21	Victor & Achelis	Adriatic	Silks	4, 391. 36 francs	490. 95	11. 18
164646	11838	Dec. 22	Hoeninghaus & Curtis	do	Satins	11, 979. 10 francs	622. 50	5. 19
163300	10778	Dec. 21	Wilmerding, H. & Co.	Werra	do	1, 342. 05 R. M.	89. 40	6. 63
162715	10034	Dec. 19	E. M. Benjamin	Westernland	do	1, 345. 35 R. M.	105. 40	7. 80
164957	12266	Dec. 23	Oberteuffer, Abegg & Co.	Normandie	do	13, 297. 40 francs	441. 85	3. 32
159978	6667	Dec. 14	do	Neckar	do	23, 855. 45 francs	742. 20	3. 11
163426	10659	Dec. 21	E. Oelbermann & Co.	Werra	Silk and cotton goods	4, 541. 35 marks	413. 60	9. 11
164389	11606	Dec. 22	Passavant & Co.	Oregon	Silks	9, 201. 15 francs	310. 85	3. 38
164054	11182	Dec. 22	J. Meyer & Co.	Werra	Tie silks	3, 574. 10 marks	394. 15	11. 02
164500	11798	Dec. 22	E. Oelberman & Co.	Normandie	Velvet	1, 510. 05 francs	135. 50	9. 00
165074	12605	Dec. 22	H. Sallenbach & Co.	Donau	Silks	6, 016. 60 francs	343. 80	5. 72
162767	11506	Dec. 21	J. F. Decker	Werra	Velvet	7, 361. 40 marks	171. 45	2. 32
163308	10758	Dec. 21	William H. Greff & Co.	do	Tie goods	2, 581. 30 marks	229. 15	8. 87
163381	1041	Dec. 21	Megroz, Portier, G. & Co.	do	Plush	3, 005. 50 marks	265. 35	8. 81
164135	11269	Dec. 22	Iselin, Neeser & Co.	Normandie	Silks	14, 424. 35 francs	552. 80	3. 83
164593	11970	Dec. 22	Otto Andreas	do	do	4, 841. 15 francs	245. 95	5. 08
164536	12035	Dec. 22	Luckemeyer & S.	do	do	4, 530. 90 francs	103. 70	2. 29
164536	12031	Dec. 20	do	do	do	6, 254. 70 francs	193. 20	3. 10
163592	10800	Dec. 21	Fleitmann & Co.	Pennland	Worsted lace	7, 789. 65 marks	1, 827. 55	23. 46
165437	12928	Dec. 24	Wendt, S. & Co.	Zeiland	Silk and cotton velvet	9, 102. 42 marks	211. 65	2. 52
163918	11069	Dec. 22	Hardt & Lindgens	Werra	do	1, 422. 25 marks	92. 55	6. 54
165615	13155	Dec. 26	R. Isaacs & Bro.	C. P. R. R.	Silk handkerchiefs	430. 00 marks	40. 00	9. 32
163822	11593	Dec. 22	Victor & Achelis	Normandie	Silk velvet	4, 723. 40 francs	367. 95	7. 79
163809	11589	Dec. 22	do	do	Silk	11, 365. 45 francs	215. 30	1. 88
163809	11588	Dec. 22	do	do	Silks	4, 214. 60 francs	342. 25	8. 11
164226	11536	Dec. 22	H. Sallenbach	do	do	13, 804. 75 francs	900. 05	6. 52
164536	12032	Dec. 22	Luckemeyer & Schefer	do	Plush	2, 697. 00 francs	71. 00	2. 63
164626	12085	Dec. 22	Spielman & Co.	do	Silk and cotton velvet	11, 737. 15 francs	986. 80	8. 42

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement, Third Division, from July 1, 1885, to December 31, 1885—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.*	Per centage of advance.
164503	11852	Dec. 22	Fleitmann & Co.	Normandie	Silk and cotton velvet	15,944.10 francs	1,115.85	6.37
163790	11496	Dec. 22	Konigsberger & R.	Werra	do	4,895.00 R. M.	210.05	4.29
163904	11418	Dec. 22	W. H. DeForrest	Normandie	Silks	3,893.50 francs	114.00	2.92
164627	12296	Dec. 22	Spielman & Co.	do	Tie goods	9,468.75 francs	200.70	7.50
163591	10641	Dec. 21	Fleitmann & Co.	Werra	Tie silks	1,188.65 R. M.	93.85	7.90
164377	11802	Dec. 22	Passavant & Co.	Normandie	Silk and cotton ribbons	9,901.65 R. M.	390.45	3.93
164390	11609	Dec. 22	do	Werra	Plush and velvet	5,376.65 R. M.	200.75	3.73
163707	11570	Dec. 22	Person, Harriman & Co.	Adriatic	Satin	3,412.05 francs	282.70	8.29
161503	8347	Dec. 22	Iselin, Neeser & Co.	Westernland	Silk and cotton ribbons	13,284.71 francs	79.50	.59
164410	12209	Dec. 23	Oberteuffer, A. & D.	Werra	Plush	4,110.60 R. M.	112.75	2.74
164646	11839	Dec. 22	Hoeninghaus & Curtis	Adriatic	Silks	16,703.50 francs	117.70	.70
164645	2188	Dec. 23	do	do	do	4,869.95 francs	32.20	.65
163897	10383	Dec. 20	W. H. Greff & Co.	do	Satins	5,254.10 francs	398.75	7.59
164535	11805	Dec. 22	Luckemeyer & Schefer	do	Fancy velvet	2,347.95 francs	11.75	.50
165141	12440	Dec. 23	Wendt, Steinhäuser & Co.	Belgenland	Plush	16,134.68 R. M.	13.80	.08
163791	11961	Dec. 22	Konigsberger & Rudinberg	Werra	Silk and cotton velvet	1,949.80 R. M.	59.10	3.00
163868	11507	Dec. 22	J. F. Decker	do	Tie silk	9,428.75 R. M.	524.70	5.56
162409	9639	Dec. 19	Schrestene Fres	St. Germain	Hat trimmings	5,463.65 francs	7.05	.12
164636	12037	Dec. 23	Megroz, P., Grose & Co.	Normandie	Silk and ribbon	10,047.50 francs	654.85	6.50
164409	12311	Dec. 23	Oberteuffer, A. & D.	do	Ribbons	5,751.00 francs	994.36	17.29
163569	10768	Dec. 21	E. M. Benjamin	Werra	Velvet	516.40 R. M.	43.00	8.32
161704	9113	Dec. 18	Oberteuffer, A. & D.	St. Germain	Silk and cotton ribbons	2,134.00 francs	515.25	24.14
163300	10777	Dec. 22	Wilmerding, H. & Co.	Werra	Tie goods	1,669.54 florins	26.45	1.58
164500	11796	Dec. 21	E. Oelbermann & Co.	Normandie	Silks and satin	11,480.45 francs	758.00	6.60
164627	12297	Dec. 23	Spielman & Co.	do	Silks	4,126.75 francs	240.80	5.85
164574	11961	Dec. 21	Roberts, Cushman & Co.	do	Satins	20,764.62 francs	730.75	3.51
164500	11797	Dec. 21	E. Oelbermann & Co.	do	do	2,229.20 francs	196.05	8.79
163188	11621	Dec. 22	Martin Bates, jr.	Werra	do	6,232.87 francs	36.60	.57
164350	11952	Dec. 23	L. Earnstein & Bro.	Normandie	do	9,442.30 francs	692.70	7.33
162554	9864	Dec. 19	Passavant & Co.	Westernland	Silk and cotton ribbons	459.00 francs	45.00	10.00
164627	12295	Dec. 23	Spielman & Co.	Normandie	Silk and cotton velvet	10,912.95 florins	407.65	3.75
163778	10546	Dec. 21	Vietor & Achelis	Werra	do	9,440.80 R. M.	417.40	4.42
164253	11968	Dec. 22	Menke & Frenckel	Normandie	Tie goods	7,187.08 francs	687.95	9.57
163398	10759	Dec. 21	W. H. Greff & Co.	Werra	do	2,701.60 R. M.	249.85	9.23
164647	10840	Dec. 22	Hardt, Von B. & Co.	do	do	7,961.93 R. M.	613.60	7.69
163426	10661	Dec. 19	E. Oelbermann & Co.	do	do	1,550.95 R. M.	65.30	4.20
163062	10418	Dec. 21	Meyer & Co.	do	Plush	9,164.80 R. M.	799.35	8.74
164036	11540	Dec. 22	L. Weddigen & Co.	Normandie	Satin	4,165.90 francs	152.20	3.65
110371	11715	Dec. 22	do	do	Silk	103.07 francs	828.70	8.20
164377	11801	Dec. 21	Passavant & Co.	do	Chinas	3,055.00 francs	555.50	18.18
164627	11294	Dec. 23	Spielman & Co.	do	Satin	5,368.15 francs	288.25	5.36

163785	11761	Dec. 22	J. F. Decker	do	do	2, 336. 85 francs.	181. 25	7. 75
164036	11539	Dec. 23	L. Weddigen & Co.	do	Silk	4, 423. 70 francs.	254. 80	5. 75
164536	12034	Dec. 23	Luckemeyer & Schefer ..	do	do	4, 435. 85 francs.	187. 00	4. 21
165874	13328	Dec. 26	Wilmerding, Hoguet & Co.	Main	Tie goods	1, 046. 86 florins.	40. 55	3. 91
165076	12607	Dec. 23	H. Sallenbach & Co.	Amérique	Silks	3, 125. 00 francs.	223. 95	7. 10
163826	11071	Dec. 22	Hardt & Lindgens	Oregon	do	2, 244. 65 francs.	172. 35	7. 67
160472	6967	Dec. 15	Menke & Frenckel	Eturia	Mufflers	1, 026. 07 francs.	288. 65	28. 13
164255	12102	Dec. 23	H. Sallenbach & Co.	Normandie	Silks	32, 332. 95 francs.	744. 55	2. 30
165774	13638	Dec. 24	Iselin, Neeser & Co.	Waesland	Velvets	3, 096. 38 R. M.	360. 20	12. 00
166279	13757	Dec. 26	C. A. Aufmordt & Co.	Westernland	do	4, 784. 97 R. M.	136. 50	2. 85
164226	11534	Dec. 23	H. Sallenbach & Co.	Normandie	Silks	16, 591. 80 francs.	274. 20	1. 64
165078	12609	Dec. 23	do	Labrador	do	5, 424. 28 francs.	274. 20	5. 05

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of advances on appraisement and reappraisement, Fourth Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
23306	12935	Feb. 24	Watson & Girdwood.	Aurania	Linen damask	£737 7s. 6d.	19s. 5d.	.131
29107	4888	Mar. 9	do	State of Indiana	do	£1,283 13s. 9d.	£2 12s. 7d.	.204
24418	14609	Feb. 27	D. C. Hall & Co.	St. Germain	Dress shields, rubber	510 francs	295 francs	57.843
28070	3723	Mar. 7	Hoeningham & Curtis	Canada	Gauze velvet	2,722.75 francs	95 95 francs	3.524
23621	13847	Feb. 25	W. Cunningham & Sons	Thornhill	Hammocks	\$11,571.07	\$65.80	.509
29106	4887	Mar. 9	Watson & Girdwood	Oregon	Linen damask	£968 5s. 2d.	£1 5s.	.129
29493	4817	Mar. 10	Megroz, Portier, Grose & Co.	Donau	Colored cotton cloth	3,661.18 R. M.	133.95 R. M.	3.659
32704	9023	Mar. 16	Watson & Girdwood	Germanic	Linen damask	£218 4s. 7d.	7s. 3d.	.166
34409	11403	Mar. 19	Shaen & Fithian	Wisconsin	Cotton velvet	£518 18s. 9d.	£3 1s. 5d.	.597
34643	11535	Mar. 20	Lewis & Co.	Gallia	do	£83 12s. 4d.	£3 5s. 1d.	.597
36702	13834	Mar. 25	Passavant & Co.	Polaria	do	7,931.05 R. M.	676.15 R. M.	8.525
37279	14478	Mar. 26	Watson & Girdwood	Bothnia	Linen damask	£773 8s. 1d.	£3 6s. 2d.	.428
33472	10983	Mar. 17	James Black & Co.	Gallia	Linen handkerchiefs	£238 18s.	£47 10s. 9d.	19.898
39859	17469	Mar. 31	Watson & Girdwood	Aurania	Linen damask	£719 14s. 5d.	£7 2d.	.974
37438	14900	Mar. 26	Shaen & Fithian	Wyoming	Cotton velvet	£461 4d.	£3 2s. 5d.	.677
42436	3162	Apr. 6	J. Stettheimer, jr., & Co.	Republic	Chemises	6,826.70 francs	32.50 francs	.476
40509	1112	Apr. 2	W. H. Graef & Co.	Werra	Cotton velvet	2,336.20 marks	269.58 marks	11.539
44490	5493	Apr. 10	Megroz, Portier, Grose & Co.	Westernland	do	376.20 marks	30.29 marks	8.052
42512	3694	Apr. 6	Loewenberg & Lansberg	Ems	do	827.43 marks	33.75 marks	4.079
45754	7325	Apr. 13	Watson & Girdwood	Servia	Linen damask	£173 18s. 4d.	£2 5s. 4d.	1.189
46552	7785	Apr. 15	J. Freund & Co.	do	Cotton lace curtains	£40	£9 4s. 1d.	23.010
44629	5881	Apr. 11	W. Cunningham & Son	City of Pueblo	Colored hammocks	\$988.79	\$80	8.091
49047	11198	Apr. 21	Shaen & Fithian	Celtic	Bleached linen	£262 1s. 8d.	£7 6s. 9d.	2.646
44474	5776	Apr. 11	Oberteuffer, Abegg & D	Umbria	Cotton lace curtains	1,612.50 francs	1,089.50 francs	67.566
49555	12225	Apr. 22	J. Black & Co.	City of Chicago	Linen handkerchiefs	£323 12s. 3d.	£21 4s. 4d.	6.556
53565	15858	Apr. 30	W. H. Greff & Co.	Ems	Cotton velvet	1,806.65 marks	172.35 marks	9.540
44311	5589	Apr. 10	Theband Bros.	City of Pueblo	Hammocks	\$3,076	\$355.50	11.557
51218	13545	Apr. 25	Watson & Girdwood	Pavonia	Linen damask	£172 17s. 11d.	£27 7s. 3d.	15.826
51565	13748	Apr. 27	Theband Bros.	City of Pueblo	Hammocks	\$40	\$8	20.000
53745	209	May 1	A. Cohen & Co.	Fulda	Dress shields	1,712.99 marks	109.76 marks	6.407
54271	579	May 2	William Openhym & Son.	City of Rome	Cotton velvet	£26 9s. 2d.	£6 5s. 3d.	23.669
60686	8675	May 16	W. H. Greff & Co.	Ems	do	2,494.20 marks	223.55 marks	8.963
62121	9690	May 20	Megroz, Portier, Grose & Co.	Habsburg	do	1,031.50 marks	75.97 marks	7.365
65155	13719	May 26	F. Reddaway & Co.	Britannic	Linen hose	£18 11s.	£5 2s. 9d.	27.695
64116	12635	May 25	H. Codd & Co.	City of Berlin	India rubber (wholly)	£139 1s. 6d.	£1 12s. 6d.	1.168
66237	14474	May 29	David Carlisle	City of Rome	Linen damask	£291	£379 2s. 5d.	130.282
65693	14006	May 27	A. Person Harrimann & Co.	Werra	Cotton velvet	6,513.65 marks	436.78 marks	6.706
69826	3788	June 6	F. J. C. Ferris & Co.	Circassia	Linen thread	£75 3s. 9d.	£1 12s. 3d.	2.144
67821	1336	June 2	Oberteuffer, Abegg & D	Etruria	Cotton velvet	£295 14s. 4d.	£36 9s. 4d.	12.332
72944	7222	June 15	W. H. Greff & Co.	Ems	do	1,922.55 marks	178 51 marks	9.285
75626	10370	June 22	Iselin Neeser & Co.	Britannic	Colored cotton cloth	1,645.75 francs	156.15 francs	9.488
78165	13258	June 27	William Gribbon	City of Rome	Bleached linen	£200	£246 3s. 3d.	123.061
68270	2095	June 3	P. Y. Fachivi	Pythomene	Jute burlaps	6,286 2 3 Rp	120 Rp.	1.909
74274	8741	June 18	Edwin Horraa	Nevada	Wearing apparel, cotton	£417 12s. 11d.	£2 10d.	.488

78223 74785	June 27	Iselin Neeser & Co.	O. Rodrigues	Colored cotton cloth	2,343.05 francs	171.64 francs	7.325
29030	June 29	W. H. Greff & Co.	Elbe	Cotton velvets	994.20 marks	387.24 marks	38.950
86372	July 15	J. McConville & Co.	Bohnia	Linen handkerchiefs	£301 9d.	£10 5s. 2d.	3.408
85341	July 13	J. Freund & Co.	Westphalia	Linen damask	4,694.44 florins*	178.28 florins	3.798
92978	July 29	W. D. Martin, jr	State of Georgia	Wearing apparel, cotton	£86 1s. 2d.	13s. 1d.	.760
82175	July 6	John Matthew	Germanic	Cotton tape	£308 2s. 9d.	£1 17s. 8d.	.611
85682	July 14	do	Celtic	do	£146 10s. 11d.	£1 4s. 3d.	.827
84915	July 11	C. H. Delano	City of Chester	Linen twine	\$90	\$19.31	21.456
80068	July 1	Strauss, Kripfer & Co.	Etruria	Cotton velvet	£821 14s. 3d.	£6 19s. 8d.	.850
84919	July 11	W. H. Greff & Co.	Ems	do	2,014 marks	199.89 marks	9.925
86951	July 13	Iselin Neeser & Co.	Amérique	do	5,983.70 francs	364.67 francs	6.094
85470	July 13	W. Openhym & Co.	General Werder	do	1,569.80 francs	150.21 francs	9.568
82993	July 8	Theband Bros.	Stateman	Colored hammocks	\$9,446.65	\$96 1	1.016
93819	July 31	E. Oelbermann & Co.	St. Simon	Satines	3,526.85 francs	174.93 francs	4.960
92001	July 27	Tefft, Weller & Co.	Etruria	Linen handkerchiefs	£420 16s. 4d.	£14 18s. 2d.	5.523
92190	July 28	W. H. Greff & Co.	Donau	Cotton velvets	3,609.25 marks	341.05 marks	9.449
95920	Aug. 4	J. Black & Co.	Servia	Linen and cotton handkerchiefs	£389 14s. 10d.	£12 11s. 3d.	3.223
113202	Sept. 9	Neustater & Co.	State of Indiana	Bleached linen	£205 9d.	£57 18s.	28.214
109139	Sept. 1	Edward Kimpton	Servia	Linen twine	£98 1d.	3s. 8d.	.187
116857	Sept. 18	W. H. Greff & Co.	Canada	Cotton velvet	2,706.25 francs	268.81 francs	9.933
117243	Sept. 19	A. Person, Harriman & Co.	Rhein	do	664.90 marks	52.19 marks	7.834
133608	Oct. 20	Hoeninghaus & Curtis	Donau	do	6,027.20 francs	165.76 francs	2.750
131553	Oct. 17	William P. Shaw	State of Indiana	Jute canvas	£37 16s. 8d.	£7 17s. 8d.	20.837
127442	Oct. 8	Ludwig A. Gutmann	State of Georgia	Flax duck	£280 3s.	£86 4s. 10d.	30.781
137391	Oct. 27	Passavant & Co.	Servia	Curtains	£124 8s. 8d.	£1 14s.	1.366
139341	Oct. 31	Lazarus Freund	Rhaetia	Cotton damask	347.64 florins	19 florins	5.465
133350	Oct. 20	Arolstaedt & Co.	Russia	Manufactured gutta-percha	424.90 marks	25.50 marks	6.001
139177	Oct. 31	Robert Solten	Pomonia	do	2,902.05 marks	59.24 marks	2.041
14493	Nov. 10	A. Ladenburg	Werra	Linen damask	1,294.10 francs	937.02 francs	72.407
142083	Nov. 6	Ferguson & Weiler	State of Pennsylvania	Manufactured flax	£93 7s. 4d.	£2 10d.	2.186
140292	Nov. 4	Mineralized Rubber Company	Germanic	Flax hose	£140 19s. 6d.	£48 4s. 8d.	34.214
128218	Nov. 10	Robert Solten	Lessing	Manufactured gutta-percha	13,245.30 marks	332.68 marks	2.512
143654	Nov. 10	Neil McCollum	Aurania	Elastic webbing	£118 6s.	£2 8s. 7d.	2.053
141458	Nov. 6	Iselin Neeser & Co.	Amérique	Cotton velvet	5,244.70 francs	384.67 francs	7.334
147412	Nov. 17	George Borgfeldt & Co.	Gellert	Manufactured gutta-percha	1,081.40 marks	90.90 marks	8.406
153817	Nov. 30	Jas. Black & Co.	Umbria	Cotton and linen handkerchiefs	£121 16s. 4d.	£3 17s. 1d.	3.164
15239	Dec. 3	Iselin, Neeser & Co.	Canada	Cotton velvet	3,412.10 francs	244.63 francs	7.169
155239	Dec. 3	do	do	do	1,414 francs	148.98 francs	10.536
158918	Dec. 12	R. H. Macy & Co.	Furnessia	Cotton embolded and linen handkerchiefs	£83 19s. 10d.	£2 5s. 9d.	2.723
158737	Dec. 12	Sherman, Cecil & Co.	Labrador	Robes	7,955.33 francs	434 francs	5.455
157162	Dec. 8	Iselin Neeser	W. A. Schalten	Cotton lace curtains	20,864.30 francs	842 francs	4.035
165271	Dec. 24	Ferguson & Weiler	State of Georgia	Jute burlaps	£168 2s.	£5 11s. 3d.	3.309
154696	Dec. 7	William P. Shaw	State of Pennsylvania	Jute canvas	£183 4s. 3d.	£2 14s. 7d.	1.489
254849	Dec. 2	Thomas Duke	Umbria	Linen handkerchiefs	£344 13s. 1d.	7s. 10d.	.114
165271	Dec. 24	Ferguson & Weiler	State of Georgia	Jute canvas	£168 2s.	£1 3s. 11d.	.712
163344	Dec. 21	R. H. Macy & Co.	Oregon	Linen handkerchiefs	£153 13s. 1d.	£2 3s. 5d.	1.413

* Florin, 39.16 cents U. S. currency.

† 38.69 cents U. S. currency.

R. and O E.

† 86.4 cents U. S. currency.

GEO. W. BIKARD, Assistant Appraiser, Fourth Division.

Schedule of advances on appraisal and reappraisal, Fifth Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
22941	11879	Mar. 3	Passavant & Co.	Gellert	Leather gloves	12, 291 francs	64 francs	.520
22081	11253	Mar. 3	G. Bossange	Salier	do	4, 770 francs	296 francs	6.232
25978	1461	Mar. 6	Dingelstadt & Co.	Werra	Italian cloth, part worsted	905 marks	77 marks	8.52
27735	3316	Mar. 16	J. Meyer & Co.	Canada	Leather gloves	2, 538 francs	56 francs	2.206
29884	5420	Mar. 16	Geo. Schmolze	Suevia	Worsted yarn	3, 281 marks	120 marks	3.657
30132	6123	Mar. 17	Harris Bros.	do	Leather gloves	7, 799 francs	100 francs	12.822
30828	7071	Mar. 17	Oberteuffer, A. & D.	Labrador	do	13, 017 francs	817 francs	6.286
26735	2578	Mar. 18	Hardt von Bernuth	Westernland	Italian cloth, part worsted	5, 671 marks	105 marks	1.857
32151	8321	Mar. 18	Harris Bros.	Rhein	Leather gloves	5, 712 marks	217 marks	3.792
33707	10272	Mar. 21	Megroz, Portier, Grose & Co.	Normandie	do	27, 103 francs	200 francs	.737
33199	9842	Mar. 20	J. Meyer & Co.	do	do	4, 941 francs	133 francs	2.703
33400	9963	Mar. 21	E. Oelberman & Co.	do	do	4, 863 francs	279 francs	5.744
24722	14499	Mar. 24	Passavant & Co.	St. Germain	do	5, 808 francs	2, 707 francs	46.603
35753	12705	Mar. 26	J. Meyer & Co.	Ems	do	3, 273 marks	159 marks	4.565
35480	12146	Mar. 27	Harris Bros.	Lessing	do	27, 417 francs	472 francs	1.728
36701	12833	Mar. 27	Passavant & Co.	Oder	do	6, 897 francs	810 francs	11.747
35904	12361	Mar. 30	Megroz, Portier, Grose & Co.	Lessing	do	30, 211 francs	428 francs	1.423
37742	15293	Mar. 31	Mde. Remsen	St. Laurent	Corsets	1, 215 francs	30 francs	2.474
39022	16407	Apr. 3	Esgebrecht & Bernhardt	Belgenland	Leather gloves	2, 473 francs	184 francs	7.455
38821	16680	Apr. 3	do	Harmonia	do	2, 086 marks	116 marks	5.587
40917	1264	Apr. 6	Passavant & Co.	Amérique	do	6, 391 francs	755 francs	10.258
40919	1260	Apr. 6	do	Werra	do	3, 382 marks	189 marks	5.615
41639	2196	Apr. 8	J. Meyer & Co.	Waesland	do	2, 162 francs	141 francs	5.564
38186	15398	Apr. 9	Passavant & Co.	Main	do	4, 196 marks	390 marks	9.253
42505	2899	Apr. 9	Wilmerding, Hoguet & Co.	Republic	do	6, 589 francs	142 francs	2.161
42933	4086	Apr. 10	Henry Solomon	do	Or feathers, crude	£187.10s	£15	8.003
43059	3602	Apr. 13	Megroz, Portier, Grose & Co.	do	Leather gloves	10, 860 francs	444 francs	4.086
44753	5780	Apr. 14	Harris Bros.	do	do	9, 118 francs	100 francs	1.096
44534	5677	Apr. 15	J. Meyer & Co.	Elbe	do	4, 081 marks	200 marks	4.914
44531	5479	Apr. 15	do	St. Germain	do	4, 184 francs	183 francs	4.494
45593	6161	Apr. 16	E. Schumacher & Co.	Fulda	do	2, 921 marks	680 marks	26.700
44757	5781	Apr. 21	Harris Bros.	Elbe	do	3, 982 marks	351 marks	8.804
47502	8803	Apr. 25	G. Bossange	G. Berlin	do	11, 939 francs	1, 111 francs	9.308
52593	14736	Apr. 30	do	Britannio	do	5, 332 francs	257 francs	4.819
56685	3723	May 12	do	Amérique	do	5, 063 francs	142 francs	2.805
54801	1477	May 12	Pings & Pinner	Elbe	do	19, 389 marks	805 marks	4.153
61452	13188	May 28	Goldsmith, Bachrach & Co.	Normandie	do	5, 854 francs	169 francs	2.890
65870	14101	May 29	Harris Bros.	Werra	do	12, 498 marks	152 marks	1.224
64038	11873	June 1	A. Blankenberg & Co.	India	Worsted knit goods and yarns	1, 950 marks	73 marks	3.703
67230	665	June 3	Oberteuffer, A. & D.	Suevia	Leather gloves	1, 230 francs	119 francs	9.695
70267	4333	June 13	Passavant & Co.	Main	do	1, 473 marks	117 marks	7.934

72642	6575	June 17	do.....	Donan.....	Leather gloves.....	2, 432 marks.....	118 marks.....	4, 887
71095	6365	June 19	George Schmolze.....	California.....	Worsted yarn.....	13, 720 marks.....	224 marks.....	1, 632
73472	7403	June 19	Harris Bros.....	Donan.....	Leather gloves.....	20, 400 francs.....	296 francs.....	1, 450
75772	10348	June 23	Passavant & Co.....	Rhein.....	do.....	1, 500 marks.....	129 marks.....	8, 600
75131	9658	June 24	Stern Bros.....	do.....	do.....	2, 260 marks.....	21 marks.....	. 092
75236	12088	June 27	Hardt von Bernuth.....	Belgenland.....	Italian cloth, part worsted.....	9, 112 marks.....	210 marks.....	2, 308
77418	12292	June 29	Harris Bros.....	Rhein.....	Leather gloves.....	7, 917 francs.....	133 francs.....	1, 679
77683	12987	June 30	E. Schumacher & Co.....	Eider.....	do.....	4, 480 marks.....	414 marks.....	9, 231
77683	12988	June 30	do.....	do.....	do.....	7, 964 marks.....	381 marks.....	4, 786
74903	9610	July 1	H. H. Schwietering & Co.....	Belgenland.....	Italian cloth, part worsted.....	4, 381 marks.....	157 marks.....	3, 584
79165	15293	July 3	Pings & Pinner.....	Elbe.....	Leather gloves.....	14, 779 marks.....	208 marks.....	1, 408
82024	2338	July 9	G. Bossange.....	Germanic.....	do.....	4, 645 francs.....	302 francs.....	6, 496
80036	449	July 10	Goldschmidt, B. & Co.....	Frisia.....	do.....	40, 473 marks.....	148 marks.....	. 365
82917	3795	July 10	Passavant & Co.....	Germanic.....	Books and leather gloves.....	9, 385 francs.....	50 francs.....	. 533
84602	5923	July 17	L. Topf & Co.....	Ems.....	Wool knit goods.....	7, 219 marks.....	176 marks.....	9, 445
85582	6733	July 18	E. Schumacher & Co.....	do.....	Leather gloves.....	5, 947 marks.....	177 marks.....	2, 438
85582	6732	July 18	do.....	do.....	do.....	4, 480 marks.....	136 marks.....	3, 036
84831	5899	July 18	do.....	Westphalia.....	do.....	1, 843 marks.....	97 marks.....	5, 263
86411	7752	July 21	do.....	do.....	do.....	18, 420 francs.....	1, 177 francs.....	6, 388
85517	6954	July 21	Pings & Pinner.....	Ems.....	do.....	20, 772 marks.....	1, 169 marks.....	5, 628
87438	9011	July 23	Passavant & Co.....	Westphalia.....	do.....	11, 970 francs.....	1, 993 francs.....	16, 647
88590	10334	July 24	S. V. Holzmaister.....	Main.....	do.....	16, 120 marks.....	460 marks.....	2, 852
89540	12073	July 25	Oberteuffer, Abegg & Dainker.....	Aurania.....	do.....	30, 047 francs.....	1, 990, 90 francs.....	6, 656
89154	11034	July 27	Pings & Pinner.....	Eider.....	do.....	28, 592 marks.....	793 marks.....	3, 123
88891	10686	July 29	Auffen, Ordt & Co.....	do.....	do.....	9, 784 marks.....	988 marks.....	10, 098
92074	14917	July 30	E. Schumacher & Co.....	Salier.....	do.....	7, 025 marks.....	402 marks.....	5, 722
91841	14221	July 30	Sullivan, Vail & Co.....	Noordland.....	Italian cloth, part worsted.....	1, 930 marks.....	171 marks.....	8, 860
92826	16101	Aug. 4	do.....	Rugia.....	Leather gloves.....	1, 827 marks.....	69 marks.....	3, 777
93504	16556	Aug. 4	do.....	do.....	do.....	932 marks.....	324 marks.....	34, 755
92751	16224	Aug. 6	G. Bossange.....	do.....	do.....	12, 895 marks.....	135 marks.....	1, 047
94572	1324	Aug. 6	Goldschmidt & Co.....	Werra.....	do.....	25, 627 marks.....	1, 230 marks.....	4, 799
98174	5457	Aug. 17	Pings & Pinner.....	Fulda.....	do.....	5, 383 marks.....	156 marks.....	3, 898
98041	6338	Aug. 17	E. Schumacher & Co.....	do.....	do.....	31, 644 marks.....	1, 397 marks.....	4, 415
101031	8675	Aug. 18	Pings & Pinner.....	do.....	do.....	40, 058 marks.....	1, 012 marks.....	2, 526
10187	9254	Aug. 20	Wertheimer & Co.....	Ems.....	do.....	7, 049 marks.....	250 marks.....	3, 546
101614	9930	Aug. 20	E. Schumacher & Co.....	do.....	do.....	26, 515 marks.....	972 marks.....	3, 665
99145	9897	Aug. 20	Pings & Pinner.....	Servia.....	do.....	28, 904 marks.....	450 marks.....	1, 556
106087	14905	Aug. 27	Megroz, Portier, Grose & Co.....	Germanic.....	do.....	25, 898 francs.....	137 francs.....	. 521
105568	14369	Aug. 31	P. Centemri.....	Britannic.....	do.....	7, 558 francs.....	100 francs.....	1, 323
103748	12253	Aug. 31	do.....	Amérique.....	do.....	11, 595 francs.....	167 francs.....	1, 440
103747	12251	Aug. 31	do.....	Aurania.....	do.....	31, 747 francs.....	506 francs.....	1, 594
109267	770	Sept. 4	Passavant & Co.....	Ems.....	do.....	4, 597 marks.....	117 marks.....	2, 545
109268	772	Sept. 4	do.....	Fulda.....	do.....	7, 280 marks.....	147 marks.....	2, 019
109265	774	Sept. 4	do.....	Gen. Werder.....	do.....	6, 137 marks.....	180 marks.....	2, 933
109102	1105	Sept. 5	George Schmolze.....	Poland.....	Wool and cotton yarn.....	20, 315 marks.....	475 marks.....	2, 333
109596	1244	Sept. 7	Megroz, Portier, Grose & Co.....	Servia.....	Leather gloves.....	14, 866 francs.....	467 francs.....	3, 141
109237	775	Sept. 7	Passavant & Co.....	Salier.....	do.....	6, 711 marks.....	128 marks.....	1, 907
110220	2020	Sept. 7	Megroz, Portier, Grose.....	Labrador.....	do.....	17, 772 francs.....	841 francs.....	4, 732
110221	2019	Sept. 7	do.....	St. Germain.....	do.....	21, 724 francs.....	741 francs.....	3, 411
109518	1302	Sept. 7	G. Bossange.....	Labrador.....	do.....	9, 041 francs.....	690 francs.....	7, 632
109266	773	Sept. 7	Passavant & Co.....	Neckar.....	do.....	2, 091 marks.....	200 marks.....	9, 565

Schedule of advances on appraisement and reappraisement, Fifth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
109264	769	Sept. 7	Passavant & Co	Eider	Leather gloves	6,656 marks	174 marks	2.614
109269	776	Sept. 7	do	Werra	do	7,742 marks	543 marks	7.012
107291	2404	Sept. 7	E. Schumacher & Co	Donau	do	4,808 marks	171 marks	3.556
11485	3772	Sept. 10	Engelbrecht & Bernhardt	Elbe	do	4,791 marks	231 marks	4.821
112088	4908	Sept. 10	do	Rugia	do	5,895 marks	455 marks	7.718
113077	5593	Sept. 11	Passavant & Co	Amerique	do	18,815 francs	508 francs	2.700
110906	2781	Sept. 11	Aufmordt & Co	Donau	do	13,203 marks	630 marks	4.791
113261	5711	Sept. 14	Megroz, Portier, Grose & Co	Normandie	do	2,334 francs	110 francs	4.713
113044	5833	Sept. 14	E. Schumacher & Co	Fulda	do	4,309 marks	58 marks	1.346
114091	6955	Sept. 15	Wertheimer & Co	do	do	7,106 marks	167 marks	2.350
113253	5709	Sept. 15	Megroz, Portier, Grose & Co	Gallia	do	16,346 francs	1,022 francs	6.252
113253	5710	Sept. 15	do	do	do	14,976 francs	1,314 francs	8.770
114092	6953	Sept. 15	Wertheimer & Co	Elbe	do	19,294 francs	400 francs	2.073
114092	6952	Sept. 15	do	do	do	5,926 francs	382 francs	6.446
113261	5708	Sept. 16	Megroz, Portier, Grose & Co	Normandie	do	19,200 francs	819 francs	4.205
114520	7289	Sept. 17	Passavant & Co	St. Laurent	do	12,874 francs	11 francs	.085
114056	7038	Sept. 17	Pingo & Pinner	Fulda	do	21,202 marks	1,177 marks	5.551
104009	6838	Sept. 17	Passavant & Co	do	do	2,909 marks	105 marks	3.609
111755	4555	Sept. 18	Oberteuffer, A. & D	Elbe	do	6,209 marks	1,389 marks	22.371
116519	9792	Sept. 21	P. Centemri & Co	Canada	do	28,169 francs	138 francs	.489
116622	9939	Sept. 22	Megroz, Portier, Grose & Co	Aurania	do	33,486 francs	936 francs	2.796
117146	10852	Sept. 22	E. Schumacher & Co	Ems	do	2,368 marks	107 marks	4.502
115835	8978	Sept. 22	J. Adler	do	do	2,470 florins	64 florins	2.591
116799	10461	Sept. 22	G. Bossange	Canada	do	8,230 francs	225 francs	2.734
118384	12358	Sept. 23	Pings & Pinner	Eider	do	29,361 marks	304 marks	1.035
118768	13126	Sept. 25	Megroz, Portier, Grose & Co	Etruria	do	20,270 francs	317 francs	1.070
118524	12488	Sept. 25	Oberteuffer, A. & D	Harmonia	do	5,132 francs	542 francs	10.561
118524	12487	Sept. 25	Oberteuffer, A. & D	do	do	10,896 francs	523 francs	4.800
119507	13591	Sept. 26	G. Bossange	do	do	643 marks	160 marks	24.883
118333	11987	Sept. 28	Wertheimer & Co	Eider	do	6,034 marks	1,833 marks	30.378
122233	16519	Sept. 30	do	Werra	do	23,866 marks	107 marks	.448
119895	14145	Sept. 30	J. Meyer & Co	Westernland	do	2,029 francs	116 francs	5.717
121827	16636	Oct. 1	Megroz, Portier, Grose & Co	Frisia	do	26,780 francs	685 francs	2.558
120946	15090	Oct. 1	E. Schumacher & Co	Werra	do	6,817 marks	242 marks	3.559
120946	15091	Oct. 1	do	do	do	3,394 marks	100 marks	2.946
123571	12091	Oct. 2	P. Centemri & Co	Amerique	do	14,927 marks	76 marks	.509
121510	16351	Oct. 5	Pings & Pinner	Werra	do	27,965 marks	4,126 marks	14.754
122698	18183	Oct. 5	Goldschmidt, Bachrach & Co	Moravia	do	18,411 marks	125 marks	.684
122223	16484	Oct. 6	G. Bossange	Frisia	do	7,193 francs	571 francs	7.938
121842	16119	Oct. 6	Aufmordt & Co	Neckar	do	6,409 francs	469 francs	7.318
121759	15694	Oct. 6	Passavant & Co	Frisia	do	12,162 francs	104 francs	.855

125173	1732	Oct.	7	Oberteuffer, A. & D.	Germanio	do	11, 864 francs...	786 francs...	6, 625
125259	2267	Oct.	8	E. Schumacher & Co	Elbe	do	5, 059 marks...	402 marks	7, 946
125659	2475	Oct.	8	G. Bossange	Germanic	do	16, 043 francs...	1, 321 francs...	8, 234
125604	2230	Oct.	10	Harris Bros.	Elbe	do	4, 812 marks...	149 marks...	3, 097
126483	3589	Oct.	12	Megroz, Portier, Grose & Co.	Gallia	do	16, 964 francs...	472 francs...	2, 792
128108	5485	Oct.	14	Oberteuffer, A. & D.	Rhynland	do	5, 956 francs...	263 francs...	4, 415
128258	5513	Oct.	16	Passavant & Co.	Ems	do	5, 015 marks...	10 marks...	199
132070	9902	Oct.	20	Wertheimer & Co.	Eider	do	15, 730 marks...	20 marks...	121
131784	9784	Oct.	20	M. Levy	Neckar	do	1, 157 marks...	203 marks...	17, 545
133975	12083	Oct.	23	P. Centemri	Canada	do	13, 410 francs...	105 francs...	785
132905	11107	Oct.	23	Oberteuffer, A. & D.	Donau	do	10, 126 francs...	410 francs...	4, 049
134032	12127	Oct.	23	Passavant & Co.	Wieland	do	10, 824 francs...	383 francs...	3, 548
132926	10996	Oct.	23	Sallenbach & Co.	Britannic	do	18, 292 francs...	2, 542 francs...	1, 390
135044	12129	Oct.	24	Passavant & Co.	Donau	do	5, 580 marks...	140 marks...	2, 509
133025	11102	Oct.	24	Aufmordt & Co.	do	do	2, 117 marks...	103 marks...	4, 865
132713	10217	Oct.	26	Passavant & Co.	Normandie	do	6, 174 francs...	60 francs...	971
136633	15293	Oct.	28	do	Adriatic	do	15, 755 francs...	470 francs...	2, 983
131307	8976	Oct.	29	C. B. Richard & Co.	Bohemia	do	155 marks...	5 marks...	3, 226
136696	14837	Oct.	29	Megroz, Portier, Grose	Arizona	do	21, 943 francs...	1, 055 francs...	4, 808
134865	13527	Oct.	29	Oberteuffer, A. & D.	Belgenland	do	13, 173 francs...	723 francs...	5, 488
134865	13528	Oct.	29	do	do	do	6, 173 francs...	508 francs...	8, 229
134865	13526	Oct.	29	do	do	do	6, 502 francs...	1, 376 francs...	21, 163
135398	14319	Oct.	29	Pings & Pinner	Werra	do	32, 729 marks...	1, 085 marks	3, 315
135241	13816	Oct.	30	Megroz, Portier, Grose & Co	Rhein	do	24, 539 francs...	840 francs...	3, 427
137912	16883	Oct.	31	P. Centemri & Co.	Labrador	do	14, 333 francs...	95 francs...	663
135620	13941	Oct.	31	Passavant & Co.	Werra	do	5, 064 marks...	141 marks...	2, 784
136580	15604	Oct.	31	Passavant & Co.	Canada	do	12, 491 francs...	605 francs...	4, 843
134876	13220	Oct.	31	do	Rhein	do	3, 621 marks...	211 marks...	5, 827
134790	13498	Oct.	31	H. Sallenbach & Co.	do	do	9, 060 francs...	40 francs...	441
138163	17167	Nov.	2	Megroz, Portier, Grose & Co.	Labrador	do	7, 761 francs...	419 francs...	5, 399
137692	16835	Nov.	2	Passavant & Co.	do	do	12, 426 francs...	310 francs...	2, 414
139100	18245	Nov.	4	Oberteuffer, Abegg & D.	Harmonia	do	10, 777 francs...	513 francs...	4, 760
140853	1756	Nov.	6	Wertheimer & Co.	Fulda	do	3, 804 marks...	324 marks...	8, 509
139559	187	Nov.	6	E. Schumacher & Co.	Elbe	do	1, 612 marks...	60 marks...	3, 722
140396	1363	Nov.	9	Passavant & Co.	do	do	1, 986 marks...	128 marks...	6, 445
141999	2981	Nov.	10	Harris Bros.	Werra	do	1, 532 marks...	79 marks...	5, 156
141356	2333	Nov.	10	Megroz, Portier, Grose & Co	Amérique	do	13, 333 francs...	550 francs...	4, 125
143601	5165	Nov.	12	Passavant & Co.	Celtic	do	10, 175 francs...	170 francs...	1, 641
143584	4822	Nov.	12	Oberteuffer, A. & D.	do	do	8, 784 francs...	589 francs...	6, 705
143729	5264	Nov.	13	Pings & Pinner	Elbe	do	22, 960 marks...	565 marks...	2, 461
141455	2104	Nov.	13	H. Sallenbach & Co	Amérique	do	11, 892 francs...	631 francs...	5, 306
143637	5063	Nov.	13	do	do	do	12, 563 francs...	145 francs...	1, 154
142468	3608	Nov.	13	Passavant & Co	Ems	do	4, 365 marks...	405 marks...	9, 276
143728	5263	Nov.	13	Pings & Pinner	do	do	23, 173 marks...	657 marks...	2, 835
143567	5119	Nov.	14	Megroz, Portier, Grose & Co	Celtic	do	15, 402 francs...	219 francs...	1, 422
144797	6097	Nov.	16	Passavant & Co.	St. Germain	do	889 francs...	124 francs...	1, 394
146424	7226	Nov.	17	Wertheimer & Co.	Eider	do	2, 900 marks...	194 marks...	6, 689
145206	2780	Nov.	17	H. Sallenbach & Co	St. Germain	do	5, 804 francs...	241 francs...	4, 152
143881	5383	Nov.	17	J. F. White & Co.	Aurania	do	£127 8s. 9d...	74 francs...	579
145612	7063	Nov.	18	Pings & Pinner	Eider	do	21, 964 marks...	753 marks...	3, 428
146505	8237	Nov.	19	Passavant & Co.	Gellert	do	6, 938 francs...	94 francs...	1, 354
147194	8756	Nov.	20	Megroz, Portier, Grose & Co	St. Germain	do	20, 796 francs...	677 francs...	3, 255

Schedule of advances on appraisement and reappraisement, Fifth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
146643	8596	Nov. 20	Oberteuffer, Abegg & D.	Pennland	Leather gloves	13,608 francs	1,120 francs	8.230
146464	7393	Nov. 21	Passavant & Co.	Main	do	2,005 marks	180 marks	8.977
147192	8753	Nov. 21	Megroz, Portier, Grose	Gellert	do	18,205 francs	913 francs	5.015
147193	10758	Nov. 21	do	Etruria	do	16,702 francs	1,439 francs	7.652
148639	8755	Nov. 23	Oberteuffer, A. & D.	Rhynland	do	5,238 marks	496 marks	9.469
149163	11394	Nov. 24	Passavant & Co.	Donan	do	2,178 marks	188 marks	8.655
146424	11139	Nov. 24	Wertheimer & Co.	Werra	do	7,175 marks	692 marks	9.645
15039	12392	Nov. 27	Pings & Pinner	do	do	21,698 marks	455 marks	2.969
153032	15399	Dec. 4	E. Schumacher & Co.	Elbe	do	5,701 marks	351 marks	6.156
152945	16239	Dec. 5	Pings & Pinner	do	do	18,887 marks	1,421 marks	7.524
153220	1295	Dec. 5	Megroz, Portier, Grose & Co.	Canada	do	125,567 francs	443 francs	3.525
152507	16221	Dec. 5	Oberteuffer, A. & D.	Weiland	do	5,213 francs	360 francs	6.906
155253	1236	Dec. 7	Willmerding Hognet & Co.	Canada	Manufactured silk	1,523 francs	92 francs	6.040
153126	15824	Dec. 8	J. F. White & Co.	Oregon	Leather gloves	£172 15s. 3d.	£8 14s.	5.034
155955	2305	Dec. 9	Oberteuffer, A. & D.	do	do	6,052 francs	336 francs	5.552
155375	1891	Dec. 9	Lestiene, Labbe & Co.	Canada	do	2,981 francs	133 francs	4.461
156351	2500	Dec. 9	E. Schumacher & Co.	Ems	do	3,373 marks	38 marks	1.126
156557	3147	Dec. 10	Pings & Pinner	do	do	22,359 marks	961 marks	4.298
157277	3663	Dec. 11	Passavant & Co.	Celtic	do	3,331 francs	711 francs	21.134
156694	3019	Dec. 11	do	Ems	do	4,655 marks	288 marks	6.187
157316	3667	Dec. 11	Megroz, Portier, Grose & Co.	Celtic	do	13,320 francs	875 francs	6.579
158919	5522	Dec. 15	do	Labrador	do	1,805 francs	89 francs	4.432
158816	5485	Dec. 17	H. Sallenbach & Co.	do	do	9,161 francs	748 francs	8.166
159133	6296	Dec. 14	Pings & Pinner	Eider	do	14,856 marks	698 marks	4.700
158861	6900	Dec. 18	Oberteuffer, A. & D.	Labrador	do	7,483 francs	425 francs	5.678
159927	6093	Dec. 18	E. Schumacher & Co.	Neckar	do	3,403 marks	197 marks	5.788
160238	6950	Dec. 18	Megroz, Portier, Grose & Co.	Republic	do	11,412 francs	461 francs	4.040
159318	6822	Dec. 19	A. Traver	Rhaetia	do	3,762 marks	50 marks	1.329
161109	7965	Dec. 19	Harris Bros.	Neckar	do	3,883 marks	238 marks	6.155
161747	8585	Dec. 21	Megroz, Portier, Grose & Co.	St. Germain	do	11,403 francs	501 francs	4.394
161505	8577	Dec. 22	H. Sallenbach & Co.	do	do	7,392 francs	714 francs	9.796
158960	10336	Dec. 23	Lestiene, Labbe & Co.	Labrador	do	5,572 francs	529 francs	9.497
162923	9299	Dec. 24	do	St. Germain	do	540 francs	50 francs	9.310
164259	11504	Dec. 24	Harris Bros.	Werra	do	3,518 marks	144 marks	4.093
163443	11219	Dec. 24	Oberteuffer, A. & D.	Adriatic	do	10,467 francs	382 francs	3.561
164635	12122	Dec. 28	Megroz, Portier, Grose & Co.	Normandie	do	1,818 francs	688 francs	7.803
161636	12040	Dec. 28	do	do	do	7,845 francs	204 francs	2.613
163298	10775	Dec. 29	Wilmerding Hognet & Co.	Adriatic	do	4,045 francs	111 francs	2.744
29399	5190	Mar. 16	McLea, Austin & Welliegtor	Celtic	In part worsted dry-goods	£151 2s. 1d.	£13 17s. 10d.	9.271
29952	5847	Mar. 19	do	Oregon	do	£436 14s. 4d.	£27 12s. 8d.	6.307
38483	16092	Apr. 11	E. Schumacher & Co.	Elbe	All worsted dry-goods	3,848 marks	240 marks	6.236
46779	8203	Apr. 2	Victor & Achelis	Gellert	do	7,357 marks	700 marks	9.514

68901	5722	June 19	Hardt, von Bernuth	Bohemia	Wool-knit goods	811 marks	285 marks	35.185
88001	9870	July 30	Greff & Co.	Main	All worsted dry-goods	1,624 florins	696 florins	42.857
39320	16729	Apr. 17	Auffmordt & Co.	Eider	Cotton hose fs	1,188 marks	66 marks	5.555
48820	10588	Apr. 24	G. Loeb	Normandie	Ostrich feathers cr	2,170 francs	250 francs	11.520
47948	9790	Apr. 24	do	Olunda	do	2,198 francs	532 francs	24.204
54766	1260	May 13	Wesendons, Lorenz & Co.	Elbe	Sc. and sev. gloves, cotton gloves	4,723 marks	139 marks	2.943
75117	9858	July 3	Vietor & Achelis	Eider	Black cashmere	3,788 marks	300 marks	7.919
83443	4429	July 17	Lavarnoux & Underhill	St. Laurent	Ostrich feathers mf	1,734 francs	197 francs	11.361

EDWARD ROWE,
Assistant Appraiser, Fifth Division.

Schedule showing advances made on invoices of kid gloves in January, 1886, Fifth Division, February 6, 1886.

Invoice No.	Importer.	Purchased or consigned.	Invoice value.	Amount advanced by importer.	Amount advanced by appraiser.
8945	E. Schumacher & Co.	Consigned	2,559.40 marks	138.70 marks	
555	C. A. Aufmordt & Co.	do	8,380.90 marks	428.90 marks	
1384	Pings & Pinner	Claim to be purchased	3,315.40 marks	179.45 marks	60.00 marks
1924	H. Sallenbach & Co.	Consignee	3,673.90 francs	850.75 francs	
1979	Passavant & Co.	do	9,326.80 francs	471.85 francs	141.60 francs
1870	J. Meyer & Co.	Consigned and purchased	5,378.45 francs	564.00 francs	
826	E. Schumacher & Co.	Consigned	8,232.51 marks	124.30 marks	55.00 marks
825	do	do	6,601.10 marks	174.10 marks	
1974	Passavant & Co.	do	1,983.00 marks	291.65 marks	
1978	do	do	1,172.00 marks	163.90 marks	
1459	Harris Bros	Purchased	1,668.00 marks	148.00 marks	148.00 marks
1458	do	do	4,121.50 marks	306.00 marks	306.50 marks
3745	Wertheimer & Co.	Purchased and manufactured	18,142.15 marks	811.70 marks	308.00 marks
3167	Goldschmidt, Bachrach & Co.	Purchased	7,711.15 marks	441.35 marks	
3427	E. Schumacher & Co.	Consigned	6,791.93 marks	185.60 marks	
4053	H. Sallenbach & Co.	do	6,552.85 francs	1,931.45 francs	
4888	Passavant & Co.	do	10,042.00 francs	668.75 francs	22.00 francs
3425	E. Schumacher & Co.	do	13,463.49 marks	137.00 marks	
4886	Passavant & Co.	do	3,259.00 francs	115.60 francs	172.50 francs
4854	Oberteuffer, Abegg & Dainsler	Purchased and consigned	9,552.60 francs	108.00 francs	994.00 francs
6253	Passavant & Co.	Consigned	2,126.00 marks	256.50 marks	135.00 marks
6552	do	do	5,245.80 francs	165.10 francs	265.50 francs
6553	do	do	2,932.80 francs	164.80 francs	64.25 francs
6554	do	do	15,851.60 francs	1,110.30 francs	
7020	M. Sallenbach & Co.	do	1,155.40 marks	283.50 marks	
12728	Aufmordt & Co.	do	12,380.00 marks		615.00 marks
14276	Oberteuffer, Abegg & Dainsler	Purchased and consigned	9,372.35 francs		496.50 francs
7340	Goldschmidt, Bachrach & Co.	Purchased	11,740.10 marks		
7341	do	do	5,612.00 francs	100.00 marks	
6252	Passavant & Co.	Consigned	13,197.40 francs	360.75 francs	
4885	do	do	8,578.00 francs	814.80 francs	400.00 francs
8292	Megroz, Portier, Grose & Co.	do	27,093.00 francs	572.00 francs	89.50 francs
8176	Aufmordt & Co.	do	6,024.85 marks	982.50 francs	1,605.00 francs
10066	Goldschmidt, Bachrach & Co.	Purchased	15,866.95 marks	237.65 marks	
8116	E. Schumacher & Co.	Consignee	2,917.65 marks	110.90 marks	
8972	H. Sallenbach & Co.	do	7,964.50 francs	4.10 marks	381.00 marks
10690	Passavant & Co.	do	14,011.00 francs	3,001.90 francs	
9699	Megroz, Portier, Grose & Co.	Consigned	23,449.55 francs	908.70 francs	
8481	Pings & Pinner	Claim to be purchased	21,472.00 marks	415.65 francs	1,194.00 francs
11867	Passavant & Co.	Consigned	21,157.40 francs	1,476.80 francs	1,704.00 marks
10695	do	do	12,119.40 francs	1,476.80 francs	75.00 francs
12203	E. Schumacher & Co.	do	2,987.39 marks	853.90 francs	67.50 marks
12201	do	do	1,595.54 marks	173.60 marks	
				79.80 marks	

11510	C. A. Auffmordt & Co	do	11, 174. 85 marks.	734. 60 marks	59. 00 marks.
12225	Wertheimer & Co.	Purchased and manufactured	10, 762. 45 marks.	124. 45 marks	30. 00 marks.
12228	do	do	475. 50 marks.		
12226	do	do	7, 921. 00 marks.	253. 65 marks	
12227	do	do	2, 269. 50 marks.	35. 15 marks	
12202	E. Schumacher & Co.	Consigned	7, 290. 00 marks.	191. 40 marks.	226. 50 marks.
12732	C. A. Auffmordt & Co	do	5, 688. 00 marks.	425. 50 marks.	
14135	Megroz, Portier, Grose & Co.	do	6, 393. 00 francs.	64. 50 francs	
14705	Harris Bros	Purchased	1, 795. 00 marks.	218. 00 marks	109. 00 marks.
10983	Megroz, Portier, Grose & Co.	Consigned	15, 523. 45 francs.	479. 45 francs	1, 096. 00 marks.

EDWARD ROWE,
Assistant Appraiser, Fifth Division.

Schedule of advances on appraisement and reappraisement, Sixth Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
64967	12868	1885. May 26	Meyer, Hugo & Co	Britannic	Manufactured goat's hair, silk and cotton.	£165 1s. 3d.	£11 9s	Pr. ct. 7
71508	5978	June 11	Wells, Fargo & Co.	Servia	Wearing apparel—wool.	£3 12s.	£1	28
76574	11535	June 23	Martine & Co.	City of Richmond	Manufactured wool.	£586 8s. 6d.	£52 5s	8½
73810	8212	June 16	Meyer, Hugo & Co	Gallia	Manufactured goat's hair, silk and cotton.	£38 5s.	£3	8
76293	11446	June 23	do	Aurania	do	£34 1s. 9d.	£3	9
76293	11446	June 23	do	do	do	£32 1s. 10d.	£3	9½
76293	11446	June 23	do	do	do	£32 5s. 9d.	£3	9
80157	492	July 1	Luckemeyer & Shefer	Etruria	do	£866 2s. 9d.	£70 8s	8½
83609	4917	July 9	Meyer, Hugo & Co	Wyoming	do	£71 8s. 11d.	£6	8½
82306	3030	July 7	do	Servia	do	£78 10s. 11d.	£6	7½
80628	1389	July 2	do	Wisconsin	do	£76 5s. 6d.	£6	8
82367	3005	July 7	Martine, S. A., & Co.	Baltic	Manufactured wool.	£383 16s. 4d.	£37 12s	9½
75821	11045	June 22	Meyer, Hugo & Co	Britannic	Manufactured goat's hair, silk and cotton.	£40 5s 6d.	£3	7½
79888	668	June 30	do	Etruria	do	£790 7s. 1d.	£96	12
73030	7960	June 15	do	Adriatic	do	£759 15s. 6d.	£120	15
88026	11367	July 21	do	Aurania	do	£41 3s. 6d.	£3	7½
88256	10550	July 20	C. E. Rycroft.	Adriatic	Manufactured worsteds.	£227 3s.	£8	3½
88026	11367	July 21	Meyer, Hugo & Co	Aurania	Manufactured goat's hair, silk and cotton.	£619 10s. 8d.	£24	3½
86638	8695	July 16	do	Bothnia	do	£866 13s. 6d.	£12	1½
92209	15188	July 28	do	Etruria	do	£546 8s. 8d.	£12 7s	2½
92260	15638	July 28	F. Butterfield & Co.	Britannic	Manufactured worsted	£537 16s. 9d.	£33 19s	6½
97480	4781	Aug. 10	do	Baltic	do	£379 2s. 2d.	£20 3s	5½
101865	10599	Aug. 18	Meyer, Hugo & Co	Aurania	Manufactured goat's hair, silk and cotton.	£42 15s.	15s	1½
104407	14257	Aug. 24	Stolts, J., & Sons.	Etruria	Manufactured wool	£91 1s. 10d.	£24 11s	27
105195	13959	Aug. 25	Meyer, Hugo & Co	do	Manufactured goat's hair, silk and cotton.	£39 4s.	£3	7½
10872	946	Sept. 1	do	Servia	do	£40 15s 10d.	15s	1½
10872	946	Sept. 1	do	do	do	£49 3s. 7d.	£3	6
99188	7230	Aug. 12	do	Wyoming	do	£43 16s. 10d.	£3	6½
112015	4244	Sept. 7	do	Germanic	do	£40 12s. 1d.	£3	7½
112015	4244	Sept. 7	do	do	do	£42 15s.	15s	1½
63584	12600	May 23	J. A. Shelton & Co	City of Richmond	Wearing apparel—wool.	£11 18s. 6d.	£8 17s. 6d	71
118804	12683	Sept. 22	Meyer, Hugo & Co.	Etruria	Manufactured goat's hair, silk and cotton.	£43 1s. 7d.	£3	7
123140	246	Sept. 30	do	Nevada	do	£46 13s. 4d.	16s	1½
127580	4752	Oct. 9	do	Abyssinia	do	£38 11s. 10d.	£3 4s	6

137053	16415	Oct.	27	do	Arizona	do	£39 10s. 7d.	£3 4s.	81
134232	12048	Oct.	22	do	Wyoming	do	£947 16s. 11d.	£19 12s.	2
141311	2748	Nov.	5	do	Gallia	do	£1, 110 3s. 5d.	£16 10s.	1½
147648	9491	Nov.	17	do	Republic	do	£20 17s.	£5 13s.	27
31232	7420	Mar.	13	Mitchel, Morris & Co.	Manufactured wool.	Oil-cloth for floors.	£60 2s. 11d.	£4 13s. 3d.	6½
43511	4425	Apr.	8	Horrace, Edwin	Dressed furs, on the skin	Human hair, raw	£2, 450 12s.	£20 1s. 3d.	3½
43872	4697	Apr.	9	Asch & Jaekel	Mair	Dressed furs, on the skin	4, 542 florins.	4 florins.	14½
49085	10793	Apr.	20	Lazansky, A.	Hohenzollern	do	£666 13s. 7d.	£9 6s.	1.45
48680	10714	Apr.	20	Harris & Russak	do	do	£612 19s.	£6 16s. 6d.	1
49084	10596	Apr.	20	Gunther's, C. G., Sons	do	do	£691 1s. 2d.	£9 14s. 3d.	1.4
48886	10561	Apr.	20	Harris & Russak	Celtic	do	£1, 519 8s. 10	£25 6s. 4d.	1.6
50693	12942	Apr.	25	Asch & Jaekel	Donau	Fur skins, not dressed.	£759 3s. 10d.	£9 14s.	1.30
52286	14465	Apr.	28	Meyer, Johnson & Co.	Aurania	Dressed furs, on the skin.	£572 1s. 15d.	£7 12s.	1½
87468	9180	July	17	Schonerling & Abbott	Rhyndland	do	1, 705 francs.	98, 25 francs.	5½
79882	1404	July	2	Robinson, P., & Co.	J. L. Skoefield	Jute, 20 per cent.	7, 250 rupees.	1, 200 rupees.	16½
103937	12281	Aug.	22	Chelsea Jute mills.	Britannic	Camel's hair, free.	£444	£54 14s.	12.3
54314	589	May	2	Isaacs, Vought & Co.	City of Rome	Wool, class 3, under 12 cents, 2½ cents per pound.	£1, 005 7s. 5d.	£5 13s. 3d.	.5
68564	2604	June	4	Nye & Wait.	St. Andrew	Wool, class 3, over 12 cents, 5 cents per pound.	24, 245.70 francs.	443.75 francs.	1.7
128747	6152	Oct.	12	Hartford Carpet Company.	Celtic	Goat's hair, class 2, over 30 cents, 12 cents per pound.	£768 14s. 9d.	£12 15s. 3d.	1.7
124850	1429	Oct.	3	Murphy, A., & Co.	City of Richmond.	do	£475 4s. 2d.	£12 9s. 10d.	2.6
132460	10643	Oct.	19	do	Hekla	Wool, class 3, over 12 cents, 5 cents per pound.	1, 078. 26 paper rubles.	1.84 paper rubles*	9½
126584	3803	Oct.	7	do	Martelol.	do	15, 008. 81 paper rubles.	1.85 paper rublest.	20½
124974	10905	Oct.	19	do	Hekla	do	14, 826. 00 paper rubles.	1.85 paper rublest.	19.06
124974	2766	Oct.	5	do	Geiser	Donskoï wool, scoured, class 3, over 12 cents, 15 cents per pound.	10, 464. 71 paper rubles.	1.85 paper rublest.	12.7
128472	4433	Oct.	8	Schmidt, Henry	Ludgate Hill	Scoured wool, class 3, over 12 cents, 15 cents per pound.	58, 556. 51 paper rubles.	1.70 paper rublest.	21.4
13113	5761	Oct.	10	De Valliere & N.	Greece	Scoured wool, class 3, under 12 cents, 7½ cents per pound.	11, 930. 10 paper rubles.	1.08 paper rublest.	17.7
118716	9341	Oct.	16	Wood & Payson	L. Monarch	Scoured wool, class 3, over 12 cents, 15 cents per pound.	6, 912. 64 paper rubles.	1.91 paper rublest.	16.9
128692	13347	Sept.	21	do	Canada	do	14, 543. 81 paper rubles.	1.89 paper rublest.	16.7
135240	7824	Oct.	12	Oelrichs & Co	Greece	do	34, 539. 55 paper rubles.	1.75 paper rublest.	22.4
131407	14310	Oct.	24	do	Denmark	do	2, 163. 00 paper rubles.	1.73 paper rublest.	22.4
128472	9491	Oct.	16	Cass & Mote	Galileo	do	9, 337. 18 paper rubles.	1.78 paper rublest.	16.7
131407	5762	Oct.	10	De Valliere & N.	Greece	do	72, 127. 56 paper rubles.	1.55 paper rublest.	4.6
122366	16449	Oct.	20	Cass & Mote	Marengo	do	30, 202. 34 paper rubles.	1.46 paper rublest.	13.9
122602	17256	Sept.	29	Wood & Payson	Grecian Monarch	do	25, 830. 51 paper rubles.	1.53 paper rublest.	19.6
138186	17395	Sept.	29	Schmidt, Henry	do	Wool, class 3, under 12 cents, 2½ cents per pound.	18, 020. 00 paper rubles.	1.05 paper rublest.	14.8
122366	18046	Oct.	30	Wood & Payson	Pieter de Corinck	do	33, 917. 10 paper rubles.	1.44 paper rublest.	16.2
127498	17257	Sept.	29	do	Grecian Monarch	do	23, 253. 70 paper rubles.	1.53 paper rublest.	17.5
128471	5021	Oct.	9	do	Ludgate Hill	Wool, class 3, under 12 cents, 7½ cents per pound.	3, 107. 75 paper rubles.	1.16 paper rublest.	18.3
	5847	Oct.	10	De Valliere & N.	Greece	do	2, 179. 06 paper rubles.	1.55 paper rublest.	18.9

* For 55.55 poods.
† Per pood.

* For 55.55 poods.

Schedule of advances on appraisement and reappraisement, Sixth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
127308	4376	1885. Oct. 8	De Valliere & N	Ludgate Hill	Wool, class 3, over 12 cents, 15 cents per pound.	31, 127.78 paper rubles.	1.45 paper rubles.	15
140336	1573	Nov. 4	Oelrichs & Co	Bretwalda	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	54, 663.30 paper rubles.	1.38 paper rubles.	20.1
128693	6237	Oct. 12	do	Greece	Washed wool, class 3, under 12 cents, 2½ cents per pound.	1, 128.12 paper rubles.	1.18 paper rubles.	24.9
127407	4436	Oct. 8	do	Ludgate Hill	Scoured wool, class 3, under 12 cents, 7½ cents per pound.	9, 764.81 paper rubles.	1.42 paper rubles.	28
127407	4435	Oct. 8	do	do	do	74, 809.03 paper rubles.	1.35 paper rubles.	2
127407	4437	Oct. 8	do	do	do	78, 744.43 paper rubles.	.97 paper rubles.	18
134703	13245	Oct. 23	Wood & Payson	Tower Hill	Scoured wool under 12 cents in unwashed condition, 7½ cents per pound.	1, 348.75 paper rubles.	1.60 paper rubles.	15.7
138186	18045	Oct. 30	do	Pieter de Corinck	do	1, 907.27 paper rubles.	1.53 paper rubles.	18.1
138186	18043	Oct. 30	do	do	do	2, 957.05 paper rubles.	1.45 paper rubles.	18.6
131113	9340	Oct. 16	do	Lydian Monarch	do	6, 321.30 paper rubles.	1.59 paper rubles.	14.4
131113	9339	Oct. 16	do	do	do	3, 957.30 paper rubles.	1.23 paper rubles.	20.7
127449	5158	Oct. 9	do	Ludgate Hill	do	28, 261.04 paper rubles.	1.53 paper rubles.	21
138186	18044	Oct. 30	do	Pieter de Corinck	do	2, 654.83 paper rubles.	1.52 paper rubles.	17.6
128499	6753	Oct. 10	do	Greece	do	1, 184.81 paper rubles.	1.59 paper rubles.	14.5
127499	5159	Oct. 9	do	Ludgate Hill	do	9, 267.12 paper rubles.	1.35 paper rubles.	15.2
127498	5020	Oct. 9	do	do	do	10, 557.00 paper rubles.	1.15 paper rubles.	20.5
127499	5161	Oct. 9	do	do	do	17, 981.32 paper rubles.	1.53 paper rubles.	17.5
128499	6754	Oct. 10	do	Greece	Wool, class 3, under 12 cents, 2½ cents per pound.	6, 229.37 paper rubles.	1.23 paper rubles.	14.3
128485	5778	Oct. 10	G. W. Patton & Co	do	do	6, 695.38 paper rubles.	1.36 paper rubles.	27
134320	13030	Oct. 22	Wood & Payson	Denmark	do	105.60 paper rubles.	1.24 paper rubles.	15.6
131114	9168	Oct. 16	do	Lydian Monarch	Wool flecks, 10 cents per pound.	1, 863.42 paper rubles.	1.26 paper rubles.	13.5
128499	6751	Oct. 10	do	Greece	do	1, 278.06 paper rubles.	1.26 paper rubles.	13.1
138186	18042	Oct. 30	do	Pieter de Corinck	Scoured wool, class 3, under 12 cents, in unwashed condition, 2½ cents per pound.	583.00 paper rubles.	1.08 paper rubles.	2
128499	6752	Oct. 10	do	Greece	do	46, 308.48 paper rubles.	1.59 paper rubles.	13.6
116238	9682	Sept. 16	do	Chicago	do	20, 823.74 paper rubles.	1.59 paper rubles.	11.6
140892	2727	Nov. 5	do	Bretwalda	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	8, 212.50 paper rubles.	1.25 paper rubles.	16.6
123076	18252	Sept. 27	do	Salerno	do	14, 833.97 paper rubles.	1.60 paper rubles.	14.9
140891	2416	Nov. 5	do	Bretwalda	do	4, 982.86 paper rubles.	1.15 paper rubles.	18.4

140892	2728	Nov. 5	do	do	Scoured wool, class 3, over 12 cents, in unwashed condition, 7½ cents per pound.	5,553.84 paper rubles.	1.35 paper rublest.	19.7
140892	2729	Nov. 5	do	do	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	12,463.74 paper rubles.	1.53 paper rublest.	18.3
140 891	2419	Nov. 5	do	do	do	2,369.34 paper rubles.	1.08 paper rublest.	18.8
140891	2417	Nov. 5	do	do	do	3,281.15 paper rubles.	1.15 paper rublest.	14.3
140891	2420	Nov. 5	do	do	do	7,978.43 paper rubles.	1.05 paper rublest.	16.2
140892	2726	Nov. 5	do	do	do	19,782.13 paper rubles.	1.53 paper rublest.	18.3
140891	2418	Nov. 5	do	do	do	6,673.59 paper rubles.	1.15 paper rublest.	17.3
134320	13029	Oct. 22	do	do	do	2,310.16 paper rubles.	1.59 paper rublest.	14.6
138185	17400	Oct. 29	Oelrichs & Co.	Denmark	do	13,446.00 paper rubles.	1.35 paper rublest.	22.7
135241	13887	Oct. 24	do	Pieter de Corinck	do	1,545.00 paper rubles.	1.44 paper rublest.	18.6
136609	15700	Oct. 26	do	Denmark	do	5,199.00 paper rubles.	1.51 paper rublest.	16.1
140336	1574	Nov. 4	do	Marengo	do	11,281.20 rubles	1.20 rublest	21.2
140628	1858	Nov. 4	Schmidt, Henry	Bretwalda	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	21,310.99 rubles	1.40 rublest	15.2
132673	11921	Oct. 21	do	Hekla	Wool, class 3, under 12 cents, 2½ cents per pound.	995.14 rubles	1.60 rublest	14.8
140628	1857	Nov. 4	do	Bretwalda	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	29,085.13 rubles	1.41 rublest	18.2
127498	5157	Oct. 9	Wood & Payson	Ludgate Hill	do	2,110.65 rubles	1.15 rublest	15.9
131248	9039	Oct. 18	McCallum, Crease, & Co.	Lydian Monarch	Wool, class 3, under 12 cents, 2½ cents per pound.	3,356.66 rubles	1.17 rublest	18.8
127309	4480	Oct. 8	De Valliere & N	Ludgate Hill.	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	7,581.60 rubles	1.35 rublest	14.9
127309	4481	Oct. 8	do	do	do	6,323.74 rubles	1.57 rublest	14.5
127309	4482	Oct. 8	do	do	do	989.82 rubles	1.08 rublest	14.5
122367	17483	Sept. 29	Wood & Payson	Grecian Monarch	do	55,803.25 rubles	1.50 rublest	17.9
138185	17399	Oct. 29	Oelrichs & Co.	Pieter de Corinck	do	4,221.94 rubles	1.12 rublest	19.7
147755	9571	Nov. 10	Cass & Mote	Martello	do	62.97 rubles	1.56 rublest	16.9
126584	3803	Oct. 7	Lewisohn Bros.	do	Wool, class 3, over 12 cents, 5 cents per pound.	15,008.81 rubles	1.85 rublest	20.2
139993	691	Nov. 2	do	Island	do	1,616.42 rubles	1.54 rublest	25.9
140691	2513	Nov. 4	Rheiner, A. & Co	Bretwalda	do	2,924.14 rubles	1.50 rublest	41
137720	16795	Oct. 28	Harrison, T. E.	Labrador	Worsted shawls	3,054.00 francs	183 francs	6
135321	14331	Oct. 24	Meyer, H. & Co.	Rhein.	Goat's hair and cotton	2,007.00 marks	No record	8
139038	18241	Oct. 31	Oberteuffer, A. & D.	Neckar	do	2,191.00 marks	do	9
136171	14734	Oct. 26	Meyer, H. & Co.	Werra.	do	12,676.00 marks	do	8
137754	16668	Oct. 28	Oberteuffer, A. & D.	Donau	do	1,817.30 marks	do	9
137755	16669	Oct. 28	do	Werra.	do	2,184.00 marks	do	9
140118	1515	Nov. 4	Meyer, H. & Co	Elbe	do	15,727.00 marks	do	8
.....	2512	Nov. 4	Melkarott.	Bretwalda	Wool, class 3, under 12 cents, 2½ cents per pound.	5,854.34 rubles	1.05 rublest	23.9
126555	3891	Oct. 7	Cass & Mote	Martello	do	10,979.00 rubles	1.27 rublest	15
151347	14397	Nov. 25	Schmidt, Henry	Chandos	do	7,983.84 rubles	1.09 rublest	15.4

† Per pood.

Schedule of advances on appraisement and reappraisement, Sixth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
149392	11640	1885. Nov. 21	Patton, G. W., & Co.	Martello	Wool, class 3, over 12 cents, 5 cents per pound.	5,601.00 rubles	1.50 rublest	Per cl. 17.8
149468	11641	Nov. 21	Oelrichs & Co.	Warwick	do	10,981.76 rubles	1.47 rublest	18.8
131160	9375	Oct. 16	do	Galileo	do	7,254.76 rubles	1.50 rublest	28.5
147968	9986	Nov. 18	Cass & Mote	Martello	do	410.76 rubles	1.47 rublest	14.3
146979	10091	Nov. 16	do	do	Scoured wool, class 3, over 12 cents, 7½ cents per pound.	693.10 rubles	1.57 rublest	15
148336	10179	Nov. 16	do	do	do	2,278.50 rubles	1.51 rublest	15.9
145063	6973	Nov. 14	do	Otranto	do	6,566.10 rubles	1.47 rublest	13.9
147867	9985	Nov. 30	do	Martello	Wool, class 3, under 12 cents 2½ cents per pound.	21,945.16 rubles	1.38 rublest	22.5
	14415	Nov. 27	Patton, G. W., & Co.	Chandos	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	8,495.07 rubles	1.38 rublest	21.6
15123	13791	Nov. 27	De Valliere & N	do	Wool, class 3, under 12 cents, 2½ cents per pound.	6,950.02 rubles	1.35 rublest	15.2
151213	13789	Nov. 27	do	do	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	5,309.35 rubles	1.53 rublest	14.7
151213	13790	Nov. 27	do	do	do	17,218.14 rubles	1.45 rublest	15.2
35917	12932	Mar. 23	Luckemeyer & Schefer	Lessing	Worst dress goods	7,228.00 francs	580.00 francs	.08
37345	14346	Mar. 26	Iselin, Neeser & Co.	St. Laurent	Cashmeres	8,677.00 francs	260.00 francs	.03
34359	8011	Mar. 13	Viotor & Achelis	Rhyndland	Woolens	9,504.00 marks	2,240.00 marks	.23
38940	16817	Mar. 30	Person, Harriman & Co	Hammonia	Cashmeres	13,573.00 francs	475.00 francs	.035
39776	17602	Mar. 31	Luckemeyer & Schefer	do	Dress goods	3,520.00 francs	206.00 francs	.059
41003	1519	Apr. 2	Lehmaier Bros.	Amérique	Cashmeres	21,490.00 francs	1,540.00 francs	.071
43741	4636	Apr. 8	J. & C. Johnson	Umbria	Worsted shawls	925.00 francs	94.00 francs	.10
44325	5527	Apr. 10	Iselin, Neeser & Co	St. Germain	Cashmeres	27,892.00 francs	1,100.00 francs	.04
42774	3742	Apr. 6	Lehmaier Bros.	Republic	do	15,550.00 francs	1,100.00 francs	.07
46133	7321	Apr. 14	Person, Harriman & Co.	Servia	do	5,540.00 francs	290.00 francs	.052
	936		William Foerster & Co	Moravia	Velours d'utrecht	4,370.00 marks	800.00 marks	.18
45684	6932	Apr. 13	Person, Harriman & Co.	Neckar	Cashmeres	60,840.00 francs	3,042.00 francs	.05
44158	5617	Apr. 10	Lehmaier Bros.	St. Germain	do	13,560.00 francs	856.00 francs	.063
45447	6506	Apr. 13	Thomas E. Harrison	Westphalia	Dress goods	15,530.00 francs	1,200.00 francs	.077
60596	8687	May 16	Openhym & Sons	Ems	Woolens	2,973.25 marks	268.00 marks	.09
64968	12867	May 26	H. Meyer & Co	Eider	Goats' hair, silk, and cotton	9,371.80 marks		.08
67491	1142	June 1	do	Servia	do	2,739.00 marks		.08
68167	2946	June 3	W. Foerster & Co	Polynesia	Velours d'utrecht	5,549.90 marks		.08
73765	7702	June 16	Oelbermann & Co.	Edam	Woolens	3,199.86 marks	73.50 marks	.025
7156	6009	June 12	Hardt, von Bermuth & Co	Rugia	Goats' hair, silk, and cotton	880.10 marks		.15

69506	June 6	do	Bohemia	do	759.05 marks	.....	15
71691	June 12	Person, Harriman & Co.	Amérique	Worsted shawls	1, 401.80 francs	40.00 francs	.035
72341	June 15	Vietor & Achelis	Edam	Matelassé cloth	550.65 marks	62.00 marks	.115
74085	June 17	Hardt, von Bernuth & Co	Rhaetia	Goats' hair, silk, and cotton	416.00 marks	.....	.15
75090	June 20	Luckemeyer & Son	Rhein	Wool cloaks	117.00 marks	30.00 marks	.256
73523	June 16	Oppenhymmer & Sons	Ems	Goats' hair, silk, and cotton	1, 675.85 marks	.....	.09
75326	June 20	Oelbermann & Co.	W. A. Schalter	Woolens	2, 618.00 marks	.....	.09
78300	June 27	Person, Harriman & Co.	Harmonia	Worsted shawls	1, 512.10 francs	185.00 francs	.12
77617	June 26	Hardt & Lindgens	Waesland	Manufacturers' wool	20, 314.00 marks	.....	.09
80298	July 1	Rosenwald Bros	Elbe	Worsted shawls	1, 852.00 marks	.....	.39
124022	Oct. 2	S. Schwietering & Co	Pennland	Matelassé	5, 300.00 marks	.....	.08
122229	Sept. 29	Luckemeyer & Co	Werra	Silk and cotton	1, 401.65 marks	.....	.09
125769	Oct. 5	H. Myer & Co	Elbe	Goats' hair and cotton	9, 309.20 marks	.....	.08
127026	Oct. 8	do	do	do	11, 202.10 marks	.....	.08
128604	Oct. 12	do	do	do	7, 554.50 marks	.....	.08
131572	Oct. 17	S. Schwietering & Co	Noordland	Wool, cotton, and silk	7, 060.00 marks	.....	.09
134827	Oct. 23	Hugo Meyer & Co	Eider	Goats' hair and cotton	14, 171.10 marks	.....	.09
21217	Feb. 20	Lestienne, Labbe & Co	Adriatic	French cashmeres	1, 466.15 francs	100.00 francs	.069
19470	Feb. 17	Iselin, Neeser & Co	St. Laurent	do	21, 266.55 francs	766.00 francs	.036
18578	Feb. 16	Luckemeyer & Schefer	do	do	6, 390.00 francs	590.00 francs	.092
18197	Feb. 14	Iselin, Neeser & Co	do	do	5, 052.00 francs	51.00 francs	.010
21504	Feb. 20	Luckemeyer & Schefer	Amérique	do	5, 695.00 francs	171.00 francs	.03
22907	Feb. 24	Vietor & Achelis	Britannic	do	112.00 francs	10.00 francs	.09
23547	Feb. 24	Luckemeyer & Schefer	Gellert	do	10, 383.00 francs	415.00 francs	.04
24669	Feb. 21	Wilmerding, Hoguet & Co	St. Germain	do	520.00 francs	52.00 francs	.10
24676	Feb. 27	Iselin, Neeser & Co	do	do	1, 281.00 francs	125.00 francs	.097
21254	Feb. 20	do	Amérique	do	8, 566.00 francs	428.00 francs	.05
24695	Feb. 27	Vietor & Achelis	St. Germain	Worsted dress goods	5, 052.00 francs	11.00 francs	.084
21505	Feb. 20	Luckemeyer & Schefer	Amérique	do	7, 650.00 francs	412.00 francs	.081
21505	Feb. 20	do	do	Cashmere	4, 082.00 francs	630.00 francs	.082
23547	Feb. 24	do	Gellert	do	6, 536.00 francs	390.00 francs	.095
24708	Feb. 27	H. Sallenbach & Co	St. Germain	do	117.00 marks	370.00 francs	.056
26990	Mar. 4	Thomas E. Harrison	Neckar	Worsted shawls	10, 694.00 francs	27.00 marks	.23
21217	Feb. 20	Lestienne, Labbe & Co	Adriatic	Worsted goods	1, 690.00 francs	1, 081.00 francs	.10
26605	Mar. 3	Luckemeyer & Schefer	Neckar	Dress goods	2, 845.00 francs	154.00 francs	.091
26604	Mar. 3	do	do	do	2, 080.00 francs	261.00 francs	.091
26991	Mar. 4	Thomas E. Harrison	St. Germain	Worsted shawls	4, 140.00 francs	326.00 francs	.15
27893	Mar. 10	Luckemeyer & Schefer	Seythia	Cashmeres	600.00 francs	420.00 francs	.10
29854	Mar. 10	Meyer & Dickinson	Pennland	Woolens	2, 982.00 francs	54.00 francs	.09
30169	Mar. 10	Austin and W. MacLea	Suevia	Dress goods	32, 750.00 francs	200.00 francs	.067
30416	Mar. 11	Iselin, Neeser & Co	do	do	7, 735.00 francs	1, 150.00 francs	.035
30089	Mar. 10	Person, Harriman & Co	do	Cashmeres	4, 015.00 francs	465.00 francs	.06
30530	Mar. 11	Luckemeyer & Schefer	do	do	10, 940.00 francs	268.00 francs	.065
33033	Mar. 17	Iselin, Neeser & Co	Normandie	Worsted goods	1, 454.00 francs	490.00 francs	.045
33192	Mar. 17	Austin and W. MacLea	do	Cashmeres	2, 623.00 francs	40.00 francs	.027
33230	Mar. 17	Sylvester, Hilton & Co	Germanic	do	6, 510.00 francs	80.00 francs	.03
32577	Mar. 16	Lestienne, Labbe & Co	Labrador	Dress goods	8, 330.00 francs	325.00 francs	.05
32934	Mar. 17	Thomas E. Harrison	Normandie	do	5, 306.00 francs	774.00 francs	.092
33688	Mar. 17	Luckemeyer & Schefer	do	do	210.00 francs	243.00 francs	.045
33009	Mar. 17	Vietor & Achelis	do	Cashmeres	.....	21.00 francs	.10

† Per pood.

Schedule of advances on appraisement and reappraisement, Sixth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
		1885.						Per ct.
35151	12679	Mar. 23	Thomas E. Harrison	Lessing	Worsted dress goods	4,443.00 francs	415.00 francs	.093
49199	10920	Apr. 21	A. Murphy & Co.	Normandie	Cashmeres	2,630.00 francs	160.00 francs	.05
49396	11219	Apr. 21	Sallenbach & Co.	Celtic	Worsted shawls	11,482.00 francs	2,296.00 francs	.20
49489	11102	Apr. 21	Luckemeyer & Schefer	Normandie	Dress goods	7,450.00 francs	409.00 francs	.054
51321	13176	Apr. 25	Sallenbach & Co.	Donau	Worsted fichus	3,460.00 francs	519.00 francs	.15
49499	11264	Apr. 21	Luckemeyer & Schefer	Normandie	Cashmeres	10,148.00 francs	634.00 francs	.062
48754	10295	Apr. 21	A. Murphy & Co.	Hobenzollern	do	1,705.00 francs	107.00 francs	.062
50886	12664	Apr. 25	Viotor & Achelis	Donau	Goats' hair plush	3,056.00 marks	275.00 marks	.09
44354	5609	Apr. 10	Schnabel Bros	Westernland	Woolens	3,295.00 marks	311.00 marks	.094
51548	13481	Apr. 27	Lestienne, Labbe & Co	Donau	Goats' hair plush	625.00 marks	54.00 marks	.086
47332	9124	Apr. 18	William Foerster & Co	California	Velours d'utrecht	5,498.00 marks	372.00 marks	.067
46434	7635	Apr. 15	do	Polynesia	do	7,822.00 marks	517.00 marks	.066
51929	13586	Apr. 27	Openhym & Sons	Eider	Goats' hair plush	2,367.00 marks	150.00 marks	.063
35835	12529	Apr. 27	Walkinshaw & Voigt	Oder	Woolens	1,625.00 florins	298.00 florins	.18
51418	1461	Apr. 27	Foerster & Co	Europa	Velours d'utrecht	1,152.00 marks	115.00 marks	.10
51417	13976	Apr. 27	Spielmann & Co	Donau	do	3,046.00 marks	244.00 marks	.08
55378	1887	May 5	T. E. Harrison	Etruria	Worsted dress goods	4,941.00 francs	433.00 francs	.087
55482	1865	May 4	Foerster & Co	Rhaetia	Velours d'utrecht	7,276.00 marks	283.00 marks	.038
68784	2576	June 4	Luhmeyer & Co.	St. Laurent	Dress goods	2,200.00 francs	157.00 francs	.071
78393	14808	June 12	Viotor & Achelis	do	Worsteds	941.65 francs	do	.04
82135	3223	July 6	do	Germania	Dress goods	993.00 francs	do	.04
92744	15860	July 28	Luckemeyer & Schefer	Etruria	do	1,548.00 francs	do	.05
94031	302	Aug. 1	T. E. Harrison	City of Berlin	do	4,066.00 francs	do	.075
95366	1599	Aug. 4	H. & G. Wilmerding	Normandie	do	1,899.80 francs	do	.07
109083	691	Sept. 1	Wilmerding, Hoguet & Co.	Servia	do	997.65 francs	7.00 francs	.07
155770	2369	Dec. 4	Cass & Mote	Buffalo	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	40,545.10 rubles	1.56 rubles per pood	.141
151145	13618	Nov. 25	do	Chandos	do	19,947.86 rubles	1.38 rubles per pood	.141
148336	10178	Nov. 19	do	Martello	do	632.90 rubles	1.57 rubles per pood	.165
145062	6972	Nov. 14	do	Otranto	do	21,477.00 rubles	1.53 rubles per pood	.057
151581	14853	Nov. 27	Wood & Payson	Chandos	Wool, class 3, under 12 cents, 2½ cents per pound.	31,611.77 rubles	1.15 rubles per pood	.151
151580	14712	Nov. 27	do	do	do	1,079.64 rubles	1.00 rubles per pood	.151
151580	14711	Nov. 27	do	do	do	41,445.33 rubles	1.15 rubles per pood	.121
151348	13769	Nov. 27	Henry Schmidt	do	do	59,671.08 rubles	1.41 rubles per pood	.128
151347	14395	Nov. 27	do	do	do	5,372.53 rubles	1.41 rubles per pood	.136
151347	14396	Nov. 27	do	do	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	39,230.60 rubles	1.42 rubles per pood	.15
151347	14394	Nov. 27	do	do	do	21,882.13 rubles	1.08 rubles per pood	.145

122336	17484	Sept. 28	Wood & Payson	Grecian Monarch	Wool, class 3, under 12 cents, 2½ cents per pound.	4, 777. 50 rubles	1. 20 rubles per pood	.152
158085	4803	Dec. 10	do	Assyrian Monarch	Scoured wool, class 3, under 12 cents, in unwashed condition, 7½ cents per pound.	52, 344. 75 rubles	1. 50 rubles per pood	.15
158085	4804	Dec. 10	do	do	Wool, class 3, under 12 cents, 2½ cents per pound.	29, 200. 83 rubles	1. 00 rubles per pood	.149
162416	9900	Dec. 10	Oelrichs & Co	Denmark	Wool, class 3, over 12 cents, 5 cents per pound.	11, 762. 47 rubles	1. 48 rubles per pood	.15
161342	8227	Dec. 10	Henry Schmidt	do	do	15, 914. 57 rubles	1. 50 rubles per pood	.15
.....	8226	Dec. 17	do	do	Wool, class 3, under 12 cents, 2½ cents per pound.	1, 546. 13 rubles	1. 27 rubles per pood	.15
55630	2365	May 6	William Foerster & Co	Wieland	Velours d'utrecht	3, 730. 00 marks	37. 30 marks	.01
53409	15798	Apr. 30	Sallenbach & Co	St. Laurent	Worsted fichus	3, 103. 70 marks	465. 00 marks	.15
53409	15796	Apr. 30	do	do	do	2, 501. 35 marks	375. 00 marks	.15
51418	1460	Apr. 27	William Foerster & Co	Europa	Velours d'utrecht	9, 539. 90 marks	668. 00 marks (about).	.07
51307	13648	Apr. 25	Vietor & Achelis	Eider	Goats' hair and cotton plush ..	5, 895. 15 marks	472. 00 marks	.08
54342	938	May 2	H. Meyer & Co	Werra	do	5, 038. 50 marks	403. 00 marks	.08
52735	14965	Apr. 28	do	Rugia	do	6, 539. 00 marks	523. 00 marks	.08
54280	682	May 2	Oelermann & Co	Noordland	Woolens	1, 560. 00 marks	60. 00 marks	.038
55631	2230	May 6	William Foerster & Co	Wieland	Velours d'utrecht	4, 130. 00 marks	150. 00 marks	.036
57265	4213	May 11	Vietor & Achelis	Belgenland	Woolens	2, 742. 00 francs	156. 00 francs	.056
47727	9118	Apr. 18	Hugo Meyer & Co	Fulda	Goats' hair and cotton plush ..	6, 435. 20 marks	515. 00 marks (about).	.08
57265	4215	May 11	Vietor & Achelis	Belgenland	Woolens	2, 857. 00 marks	238. 00 marks	.08½
57243	4472	May 11	Hardt & Lindgens	do	do	4, 544. 00 marks	409. 00 marks	.09
58264	5400	May 11	Schwietering, Stursberg & Co ..	do	Wool, silk, and cotton cloak- ings.	4, 460. 00 marks	212. 00 marks	.047
61786	9309	May 19	Thomas E. Harrison	Gallia	Worsted dress goods	3, 024. 00 francs	227. 00 francs	.075
60159	7669	May 15	Iselin, Neeser & Co	Harmonia	do	4, 009. 00 francs	315. 00 francs	.078
60606	7987	May 10	Luckemeyer & Schofer	do	do	5, 018. 00 francs	282. 00 francs	.056
61008	8558	May 18	Konigsberger & Rudenberg ..	Ems	Wool, silk, and cotton mato- lassé.	1, 348. 00 marks	136. 00 marks	.10
61324	8562	May 18	Hugo Meyer & Co	do	Goats' hair and cotton plush ..	6, 609. 00 marks	529. 00 marks	.08
62134	9695	May 20	Lowenberg & Landsberg	Elbe	Wool table covers	1, 055. 75 marks	112. 00 marks	.10
58240	5191	May 12	Hugo Meyer & Co	Fulda	Goats' hair and cotton plush ..	7, 790. 50 marks	623. 00 marks	.08
61430	8886	May 18	William Foerster & Co	Polaria	Velours d'utrecht	3, 082. 00 marks	62. 00 marks	.02
139442	1301	Nov. 2	Vietor & Achelis	Schiedam	Matelassé	4, 952. 00 marks	381. 00 marks	.077
146449	7422	Nov. 16	J. J. Wyssong & Co	Main	Wool flannel	900. 00 marks	75. 00 marks	.083
153194	16648	Nov. 28	Spielmann & Co	Elbe	Matelassé	1, 150. 00 marks	69. 00 marks	.06
160499	7189	Dec. 15	Bauendahl & Co	Zieland	Woolens	3, 127. 00 marks	275. 00 marks	.087
163696	11161	Dec. 22	Meyer & Dickinson	Westernland	do	3, 287. 00 marks	240. 00 marks	.073

E. A. BROWN,
Assistant Appraiser, Sixth Division.

Schedule of advances on appraisement and reappraisement, Seventh Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
23359	13814	Feb. 24	A. Klipstein.....	Gellert	Coal-tar colors (in kegs).....	5,130.20 francs, less chs., 90.	52.50 francs.....	<i>Pr. cl.</i> 1.01
22257	13145	Feb. 24	F. Bredt & Co.....	Eider	Coal-tar colors (in casks)	3,553.60 R. M., less ch., 93.70.	24 R. M	3
24115	14360	Feb. 26	A. Klipstein	Lepanto	Carbonate of potash.....	£158 11s. 5d., less ch., £13 7s. 10d.	12s per ton.....	.....
24373	14035	Feb. 26	Schulze, Berge & K.....	St. Germain.....	Coal-tar colors (in barrels).....	1,200 francs, less ch., 50.	25 francs.....	2½
26423	2131	Mar. 3	F. Bredt & Co.....	Westernland	Coal-tar colors (in kegs).....	1,320 R. M., less ch., 46.	40 R. M	3½
15500	3747	Feb. 9	A. Klipstein	Thingvalla.....	Indigo auxiliary (casks)	2,973.73 R. M., less ch., 121.20.	63.75 R. M	2½
26215	1813	Mar. 3	do	Westernland	Salts	2,462.20 R. M., less ch., 564.75.	155 R. M	8½
25235	1039	Mar. 2	W. H. Schieffelin & Co.....	Castleford	Flowers advanced in value by grinding.....	1,386 florins	35 florins.....	2½
26020	1899	Mar. 3	do	Everilda.....	do	1,652.50 florins, less ch., 84.50.	35 florins.....	2½
26340	1930	Mar. 3	Reed & Co.....	do	do	3,818.08 florins	70 florins.....	1½
27298	2841	Mar. 6	Dodge & Olcott.....	Canada	Manufactured articles unenumerated; pomades in cases.	21,323.65 francs	112.50 francs.....	1½
27392	2838	Mar. 6	Schulze, Berge & K.....	do	Coal-tar colors (in barrels).....	3,405.60 francs, less ch., 90.	25 francs.....	3
28940	4604	Mar. 9	C. F. Zentgraf	Pennland	Wash blue.....	2,070 R. M	156 R. M	7½
28669	4531	Mar. 9	D. F. Tiemann & Co	Elbe	Chemical salt.....	3,309.35 R. M., less ch., 49.63 and 1½ percent discount.	183.15 R. M	6½
28388	4176	Mar. 9	A. Klipstein.....	Martello	Carbonate of potash	£122 14s. 3d., less ch., £10 7s. 3d.	12s.....	.....
28801	4523	Mar. 9	Schulze, Berge & K.....	Elbe.....	Coal-tar colors (in barrels).....	7,501.90 R. M	90 R. M	1½
25178	662	Mar. 2	A. Klipstein	Castleford	Indigo auxiliary.....	3,000 R. M., less ch., 497.	63.75 R. M	2½
30331	6552	Mar. 11	do	Suevia.....	Coal-tar colors (in boxes).....	1,498.20 francs, less ch., 25.	19.20 francs.....	1½
30331	6553	Mar. 11	do	do	Coal-tar colors (in cases).....	11,933.38 francs, less ch., 257.	47.70 francs.....	3
30616	7270	Mar. 12	Schulze, Berge & K.....	Labrador	Coal-tar colors (in barrels).....	1,000 francs, less ch., 43.	20 francs.....	2½
31588	7792	Mar. 14	A. Klipstein.....	Rhein.....	Coal-tar colors (in casks).....	5,600 R. M., less ch., 226.	90 R. M	1½
29758	6129	Mar. 10	W. H. Schieffelin & Co.....	M. Bedlington	Flowers advanced in value by grinding.....	2,051.14 florins, less ch., 100.29.	35 florins.....	1½
31846	7816	Mar. 14	R. H. Wolff & Co.....	Lewis Smith	Portland cement (in barrels).....	2,089 R. M., 600 add for barrels.	.30 R. M., per barrel on 500 barrels.	52

31470	9400	Mar. 14	A. Klipstein	Otranto	Carbonate of potash	£297 6s. 7d., less ch., £25 2s. 6d.	12s. per ton	16
32336	8452	Mar. 16	Schulze, Berge & K.	Fulda	Coal-tar colors (in barrels)	4,304.40 R. M., less ch., 149.40.	44 R. M.	8
32777	9399	Mar. 16	A. Klipstein	Normandie	Coal-tar colors (in boxes)	2,867.01 francs, less ch., 75.95.	16.70 francs	8
33902	10595	Mar. 18	R. H. Wolff & Co.	A. J. Marshall	Portland cement	2,588.53 R. M., add bar- rels, 741.60.	.30 R. M., per barrel	2½
32957	9850	Mar. 17	Schulze, Berge & K.	Normandie	Coal-tar colors (in barrels)	2,500 francs, less ch., 165.	50 francs	1½
32949	9522	Mar. 17	Dodge & Olcott	do	Pomades (in cases)	14,226.65 francs, less ch., 842.90.	190.50 francs	½
3304	10698	Mar. 18	C. T. Reynolds & Co	Gallia	Colors, &c	£369 5s. 8d., less ch., £4 18s. 4d.	£1 15s. 5d	60½
33750	10775	Mar. 18	Schering & Glatz	Rugia	Isinglass	1,075 R. M.	.95 R. M., per pound	7½
33089	10398	Mar. 17	Leo Bernard	Normandie	Chemical compound (vanalline)	8,400 francs	.50 francs, per kilogram on 11,200 kilograms.	3½
30227	6450	Mar. 11	Schoemaker, Voute & B.	M. Bedlington	Flowers increased in value by grinding.	1,050 florins	.35 florins and .45 per kilogram on 100 kilograms.	2½
34083	11153	Mar. 18	Tyler & Finch	East Anglia	do	2,170 florins	70 florins	3½
36507	13719	Mar. 24	R. F. Downing & Co.	Denmark	Portland cement	£102 10s	2d. per barrel on 300 barrels.	2½
36788	14259	Mar. 25	Herman, Behr & Co	Polaria	Glue	3,890.09 R. M.	68 R. M.	2½
37224	14836	Mar. 26	Belloni & Co.	Vandalia	Portland cement	5,323.70 R. M., add for barrels 13.12.	.15 R. M., per barrel on 1,050 barrels.	7½
36181	13282	Mar. 24	Tyler & Finch	Romeo	Flowers	2,170 florins, add 1,050.	70 florins	2½
36963	14549	Mar. 26	Schulze, Berge & K.	St. Laurent	Coal-tar colors	1,100 R. M., less ch., 80.	80 R. M.	7½
37448	14969	Mar. 26	Belloni & Co.	Asia	Portland cement	5,460.35 R. M., less c. and c., 10.	.25 R. M.	.....
38522	16927	Mar. 30	Dodge & Olcott	Britannia	Pomades	9,436.20 francs	165 francs	1.7
37926	15466	Mar. 27	Gabriel & Schall	Camelia	Portland cement	3,864 R. M., less ch., 830.90.	56 R. M.	1½
38523	15928	Mar. 30	Dodge & Olcott	Harmonia	Manufactured articles, unenu- merated (pomade).	4,623.75 francs, less ch., 325.30.	52 francs	1½
38718	16618	Mar. 30	A. Klipstein	Chicago	Carbonate of potash	£174 16s. 9d., less ch., £14 2s.	12s. 6d. per ton	.....
41023	1483	Apr. 2	Charles Pfizer & Co	Waesland	do	4,815 francs, less ch., 470.30	200 francs	1½
43359	4111	Apr. 7	S. Spamachia Bros.	Umbria	Alcoholic perfumery (Lubin's ex- tracts).	570 francs	21.45 francs per dozen	.....
43306	4198	Apr. 7	Schering & Glatz	P. Caland	Medicinal preparations (chloral hydrate).	5,536.83 francs, less ch., 188.	84 R. M.	1½
42107	3800	Apr. 6	A. Klipstein	Galileo	Carbonate potash	£337 2s. 4d., less ch., £28 10s., 4d.	12s. per ton	.....
43399	4302	Apr. 7	G. A. & E. Meyer	Umbria	Colors	£473 11s. 8d., less ch., £4 8s.; add £1.	£1 14s. 10d.	½
40739	1432	Apr. 2	Dingelstadt & Co.	Amérique	Alcoholic perfumery	3,709.80 francs, less ch., 278.60.	(*)	18½

* Three francs per dozen on 3 dozen, .75 franc per dozen on 12 dozen, 9 francs per dozen on 24 dozen, 4.50 francs per dozen on 3 dozen, 12 francs per dozen on 12 dozen, .75 franc per dozen on 12 dozen, 1.25 francs per dozen on 15 dozen, 4.50 francs per dozen on 6 dozen, 9 francs per dozen on 6 dozen, .75 franc per dozen on 24 dozen, 9 francs per dozen on 6 dozen, 2.25 francs per dozen on 3 dozen.

Schedule of advances on appraisalment and reappraisement, Seventh Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
42114 38776	3103 16723	Apr. 6 Mar. 30	Brueckner & Koenigsheim C. Georgi	Galileo Eider	Charges Coal-tar colors	1,099.60 R. M. 1,626.70 R. M., add 50 cents per kilogram on 225 kilograms = 112.50 for invoice value.	25 R. M. ‡ R. M. per kilogram on 225 kilograms methyl violet.	<i>Per ct.</i> $\frac{1}{6}$
44410	5337	Apr. 10	R. H. Wolff & Co	Westernland	Portland cement	2,054 R. M., add 600 R. M.	.30 R. M. per barrel on 500 barrels.	5.7
43581	4709	Apr. 8	A. Klipstein	Umbria	Coal-tar colors (cases)	6,724.10 francs, less ch., 240.	23½ francs	$\frac{1}{6}$
45762	6929	Apr. 14	Matt. Taylor	Ida	Cement	£417.3s. 6d., less C. C., 15s. 6d.	15s. 6d	1.9
43005	7205	Apr. 7	S. Isaacs & Co	Landoff City	Glue	£536 4s., less ch., £14 2s.	£14 2s	$\frac{1}{6}$
44709	5769	Apr. 11	Shoemaker, Voute & B.	Mercia	Flowers advanced in value by grinding.	1,050 florins, add. 630 for invoice value.	35 florins	2.1
45133	6958	Apr. 13	A. C. Babson	Ajax	Portland cement	5,835.42 R. M., less ch., 1,744.20.	1,744.20 R. M.	40½
47280	8933	Apr. 18	C. T. Remington	Wetherby	do	£97 15s	2d. per barrel on 600 barrels.	5½
45197	6009	Apr. 13	Leo Bernard	Neckar	Chemical compound (vanalline)	13,898.70 francs	50 francs per kilogram on 5,600 kilograms.	2
47402	8982	Mar. 28	A. Klipstein	Marengo	Carbonate of potash	£203 15s. 3d., less ch., £17 4s.	12s. per ton	.....
47825	9312	Apr. 20	do	O. Rodrigues	Glue	4,090.80 francs, less ch., 298.35.	63 francs	1.7
46431	7682	Apr. 15	do	Servia	Coal-tar colors (tins)	2,292.40 francs, less ch., 90.	20 francs	.9
47402	8983	Apr. 18	do	Marengo	Carbonate of potash	£323 1s. 4d., less ch., £27 9s. 6d.	12s. per ton	.....
48655 42207	11295 10529	Apr. 20 Apr. 21	Dodge & Olcott F. Gottschalk	Normandie Christal	Essential oil Portland cement	1,632.45 francs £109 13s. 9d., add val., £37 10s.	9 francs 2s. 6d. per ton, 3d. per barrel on 500 barrels.	$\frac{1}{6}$ $\frac{1}{4}$
46475	7968	Apr. 15	F. A. Reichardt & Co	Gellert	Manufactured steel and metal (surgical instruments).	4,407.79 R. M., less ch., 37.	99.70 R. M.	2½
46430	7874	Apr. 15	A. Klipstein	Suevia	Coal-tar colors (tins, &c.)	8,810.17 francs, less ch., 244.90.	35.70 francs	$\frac{1}{6}$
45619 50769 No num.	8041 12480 8949	Apr. 13 Apr. 25 Apr. 18	China and Japan Trade Co. B. W. Jones C. A. Chatfield	Coastwise Baltic Christal	Menthhol (tins) Glue Portland cement	\$673.17, less ch., 120.30. £786 9s. 7d. £150 6s. 8d.	\$5.40 £10 2d. per barrel on 500 barrels.	.63 1.3 2½

51558	13491	Apr. 27	C. T. Reynolds & Co	Baltic	Colors	£1,193 16s.	£4 9s.	2 1/2
50651	13027	Apr. 25	F. R. Arnold & Co	Canada	Toilet preparation (packing)	£263 6s. 3d., less ch., 11s. 6d.	4s. 6d.	2 1/2
48039	9534	Apr. 20	Geisenheimer & Co	Normandie	Coal-tar colors (tins)	776 francs, less ch., 75.	50 francs	7.1
99138	11068	Apr. 21	A. Klipstein	do	Coal-tar colors (boxes)	4,173.40 francs, less ch., 701.40.	52.40 francs	1 1/2
50670	12741	Apr. 25	Dodge & Olcott	Alsacia	Manufactured articles, unenumerated (cases).	30,950.05 francs, less c. and c., 1,776.85.	399.50 francs	1.3
47643	9338	Apr. 18	F. A. Reichardt & Co	California	Manufactured steel and metal and glass (surgical instruments).	2,287.26 R. M., less ch., 2.50.	84.50 R. M.	3.7
50516	12354	Apr. 24	McKesson & Robbins	A. Monarch	Precipitated chalk (packing)	£103 10s. 11d.	£2 18s. 6d.	2 1/2
51509	13067	Apr. 27	do	Donan	Toilet preparation	10,152.50 francs, less charges, 304.54.	199.80 francs	2 1/2
51837	13862	Apr. 27	E. B. Benjamin	Lessing	Colored glass bottles	291.55 R. M.	20.15 R. M.	6.9
45526	7122	Apr. 13	C. Georgi	Fulda	Coal-tar colors	29.60 R. M., add for value, 140.	1/2 R. M. per kilogram on 290 kilograms.	6 1/2
53282	15787	Apr. 30	A. Klipstein	St. Laurent	Coal-tar colors (tins)	1,714.45 francs, less charges, 60.80.	23.50 francs	1 1/2
55554	2126	May 5	C. T. Reynolds & Co	Etruria	Colors, &c.	£93, less charges, £1 11s. 7d.	5s. 1d.	.3
55026	2778	May 5	F. R. Arnold & Co	Greece	Toilet preparation (packing)	£144 11s. 8d., less cases, £4 12s. 6d.	£1 2s. 6d.	1 1/2
56518	3437	May 8	A. Klipstein	Amérique	Coal-tar colors (tins)	3,321.01 francs, less charges, 142.10.	64.40 francs	2
56519	3367	May 8	do	do	do	345.4 francs, less charges, 20.30.	8 francs	2 1/2
56962	3745	May 9	F. G. Challenor & Co	Barraconta	Beeswax	\$14.08.	8 cents per pound, 78 pounds.	42.9
57527	4520	May 11	T. T. Grosswith & Co	Oder	Manufactured article, unenumerated (tins).	3,395.60 francs	36 francs	1 1/2
57093	3807	May 9	H. E. Ramsberger & Co	Belgenland	Portland cement	1,453.15 R. M., add 424.80 for casks.	161.10 R. M.	15 1/2
58123	5004	May 11	Shepard & Dudley	Germanic	Wood boxes	638.90 francs	5 francs	1 1/2
58128	4875	May 11	A. Jochim	Oder	Chemical salt (tins)	239.05 R. M.	9.10 R. M.	3 1/2
57993	4508	May 11	McCoy & Saunders	do	Oxide cobalt	2,571.30 R. M., less charges, 31.70.	16 R. M.	8
59013	6498	May 13	McKesson & Robbins	Schiedam	Medicinal extract (jars and tins)	10,266.38 R. M.	27.70 R. M.	1 1/2
59180	6708	May 14	A. Klipstein	St. Germain	Coal-tar colors (tins)	2,610 francs	16.70 francs	1 1/2
59182	6276	May 14	W. F. Sykes	do	do	1,062.40 francs	15.44 francs	4 1/2
60092	7213	May 15	James Brand	Hermann	Portland cement	2,475 R. M.	700 R. M.	30.3
58931	5980	May 13	Dodge & Olcott	Germanic	Manufactured articles unenumerated (tins).	8,503.15 francs, less charges, 522.35.	143.50 francs	1 1/2
59979	7425	May 14	A. Klipstein	Harmonia	Coal-tar colors (tins)	1,705.21 francs, less charges, 64.	23.20 francs	1 1/2
59725	7166	May 14	F. A. Reichardt & Co	Europa	Manufactured metal (syringes)	2,526 18 R. M., less charges, 9.50, add 44.13 for value.	2.70 R. M. per dozen on 6 dozen.	8
60277	7447	May 16	W. H. Schieffelin & Co	Island	Expressed oil (packing)	5,679.50, less charges, 183.20.	74.40	1 1/2

Schedule of advances on appraisalment and reappraisalment, Seventh Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
55574	2112	May 5	Willy Wallach	Rhaetia	Alcoholic perfumery	8,118.85 francs	9.45 francs per dozen on 236 dozen.	Per ct. 27½
61917	9224	May 19	Darrell & Ronan	Saratoga	Sponges	\$327, less baling, 7, importer adds 25 per cent. £156 8s. 4d., less charges, £13 5s. 7d. £230 17s. 8d., less charges, 151. 2,637.83 R. M.	\$7.00	13
59856	8025	May 15	A. Klipstein	Chicago	Carbonate of potash		12s per ton	
60962	8460	May 18	R. Holliday & Sons	Adriatic	Coal-tar colors		1s. 6d. per pound on 620 pounds.	1
62089	9811	May 20	McCoy & Saunders	Habsburg	Oxide of cobalt (tins)		16 R. M.	2
63180	11425	Apr. 22	W. F. Sykes	O. Rodrigues	Coal-tar colors	115.50 francs	17.5 francs	14½
61537	9344	May 19	M. Aalholm	Servia	Packages	£60 6s. 5d.	£1 9s. 8d.	2½
64188	12780	May 25	A. Klipstein	Gellert	Tins	6,377 francs	72.20 francs	1½
63497	11197	May 23	C. F. Zeutgraf	India	Tins	2,762.50 R. M.	5 R. M.	1½
63606	11248	May 23	Hensel Bruckman & L.	L. P. Caland	Casks	1,490.20 R. M.	35 R. M.	2½
65026	13494	May 26	C. F. Reynolds & Co.	Galileo	Tins	£94 4s.	£5	5½
64523	12364	May 25	Willy Wallach	Gellert	Alcoholic perfumery	3,352 francs	.54 francs per dozen	
62245	12189	May 20	J. Lee Smith & Co.	Galileo	Paint n. o. p. f. (tins)	£266 4s. 3d.	£2 8s. 8d.	9½
64544	13394	May 25	W. F. Sykes	Normandie	Coal-tar colors	12,613.45 francs	40 francs	3
65595	14038	May 27	S. Ullman	Werra	Printer's ink	2,043.01 R. M.	121 R. M.	5.9
64991	12909	May 26	Fritzsche Bros	Scotia	Manufactured articles unenumerated (cases).	6,951 francs	102 francs	1½
64951	13497	May 26	Dodge & Olcott	do	Essential oil (cases)	16,604.05 francs	236 francs	1½
67228	370	June 1	McCoy & Saunders	Elbe	Oxide of cobalt (tins)	3,242.53 R. M.	20 R. M.	2½
67001	764	June 1	G. Amsinck & Co.	Advance	Proprietary medicine (bottles)	2,926 R. M.	63 R. M.	2½
64101	12746	May 25	Harry Warriek	Scotia	Expressed oil	3,839.85 francs	1 franc per kilogram on 20 kilograms.	1½
68316	1992	June 3	Schering & Glatz	Rhaetia	Isinglass	115.45 R. M.; imp. adds 825 R. M.	1 R. M. per pound on 5,530 pounds.	588.3
68768	2749	June 4	A. Klipstein	St. Laurent	Coal-tar colors, in cases	710.56 francs	6 francs	4
68767	2680	June 4	do	do	do	2,842.04 francs	24 francs	2
68767	2681	June 4	do	do	do	112.15 francs	221.20 francs	2
68118	1898	June 3	W. H. Schieffelin & Co.	European	Bottles	£87 15s. 1d.	£2 5s	2½
68690	2688	June 4	W. F. Sykes	St. Laurent	Coal-tar colors, in cases	52.50 francs	54 francs	1½
68129	1952	June 3	Marcial & Co.	European	Portland cement	£325	6d per ton	3½
68788	2837	June 4	Lanman & Kemp	Bohemia	Medicinal preparations, &c	1,060.35 R. M.	33.30 R. M.	1½
68685	2521	June 4	H. Dreyfus	St. Laurant	Alcoholic perfumery	2,251.75 francs	298.30 francs	9½
68684	2362	June 4	do	do	Toilet preparations	2,117.65 francs	282.35 francs, disallowed discount.	
70173	3919	June 5	F. Gottschalk	Wetherly	Portland cement	£109 13s. 9d.	(Casks £37.10) 1½d per ton.	

69867	4722	June 8	A. Klipstein.....	Wieland.....	Coal-tar colors (tins).....	21.21 francs.....	75.15 francs.....	3½
69868	4413	June 8	do.....	do.....	do.....	5,231.75 francs.....	94.20 francs.....	1½
69846	4617	June 6	C. A. Chatfield.....	Wetherly.....	Portland cement.....	£238 6s. 8d.....	Discount, 5 per cent., £11 2s. 8d. disal'd.	4½
65412	14050	May 26	Charras & Co.....	Moravia.....	Expressed oil.....	3,356.50 francs.....	½ R. M. per pound on 2.10 pounds.	1½
70733	5130	June 9	Dodge & Olcott.....	Britannia.....	Manufactured articles unenu- merated (tins).	2,222.30 francs.....	180 francs.....	8½
70732	4965	June 9	do.....	do.....	do.....	2,569.30 francs.....	37.50 francs.....	1½
68427	2753	June 4	P. H. Karcher.....	St. Laurent.....	Coal-tar colors.....	4,144.95 francs.....	1½ francs per kilogram on 45.30 kilograms.	16½
No record	6311	June 13	F. R. Arnold & Co.....	Archimidese.....	Toilet preparations (cases).....	3,432.60 francs.....	40 francs.....	1½
69411	3404	June 6	A. Keppelman.....	A. Monarch.....	Varnish.....	£301 11s.....	5s. per gallon on 352½ gallons, 3s. on 205, and 4s. on 10 gallons.	40½
69411	3404	June 6	do.....	do.....	Paint.....	.....	6s. per cwt.....	
63691	11805	May 23	H. Dreyfus.....	O. Rodrigues.....	Alcoholic perfumery.....	.....	10 per cent. dis. on 6,301 disallowed.	
No record	8629	June 17	E. Thiels.....	Rhaetia.....	Portland cement (casks).....	3,400 R. M., less charges, 900 R. M.	499.50 R. M.....	20
Do....	6593	June 15	Marcial & Co.....	Vancouver.....	do.....	£731.....	6d. per ton.....	
Do....	8416	June 16	F. H. Leggett.....	Monarch.....	Gelatine.....	£326 11s. 2d.....	£225 on casks.....	69
Do....	9499	June 19	Dodge & Olcott.....	St. Simon.....	Essential oil (tins).....	7,947.90 francs.....	15 50 francs.....	1½
Do....	8709	June 18	G. C. Hisghen.....	Zaandam.....	Printers' ink.....	65.35 R. M.....	15.70 R. M.....	26½
Do....	10535	June 22	G. N. Gardner.....	C. o. Richmond.....	Paint, n. o. p. f. (drums).....	£227 18s. 3d.....	£12 10s.....	5½
Do....	8555	June 17	C. T. Reynolds & Co.....	Gallia.....	Colors (cases).....	£421 16s. 4d., less charge, £5 14s. 1d.	£1 19s. 1d.....	9½
Do....	10049	June 20	Sigmund Ulmann.....	Rhein.....	Printers' ink.....	3,036.20 R. M.....	55 R. M.....	1½
Do....	9910	June 20	B. Meiners.....	Eider.....	Printers' ink (tin cases).....	944.95 R. M.....	41.50 R. M.....	4½
Do....	11382	June 22	H. Dreyfus.....	Amérique.....	Toilet preparations.....	18.99 francs, add. for value, 113.90.	139.90 francs.....	7
Do....	12725	June 25	Dodge & Olcott.....	Werra.....	Essential oil, n. o. p. f. (tins).....	918.95 R. M., less charge, 9.50	6 R. M.....	2½
Do....	12518	June 25	J. H. Seavens.....	G. Monarch.....	Portland cement (casks).....	£104 17s. 11d., add. 43s. 15d.	2d. per barrel on 500 barrels.	2½
Do....	14452	June 27	Dodge & Olcott.....	O. Rodrigues.....	Manufactured articles unenu- merated (tins).	4,232.50 francs, less charge, 70.	50 francs.....	1½
Do....	14176	June 29	Schulze, Berge & K.....	C. o. Berlin.....	Carbonate of ammonia.....	£183 5s. 8d.....	3½d. per pound on 10,997 pounds.	72½
Do....	13598	June 27	F. R. Arnold & Co.....	Numida.....	Cosmetic (packages).....	£172 16s., less packing, £3 7s. 6d.	£3 7s. 6d.....	2
Do....	13016	June 26	H. Fleming.....	Constantia.....	Portland cement (barrels).....	5,282.75 R. M., add. 348.85.	1,346.15 R. M.....	27½
Do....	13654	June 27	H. Dreyfus.....	O. Rodrigues.....	Toilet preparations.....	3,861.90 francs, less charges, 43.65.	5½ per cent. in add.....	5½
Do....	14456	June 27	Dodge & Olcott.....	do.....	Manufactured articles unenu- merated (tins).	1,7230.40 francs, less charge, 1,134.65.	225 francs.....	1½
Do....	1611	July 3	C. T. Remington.....	Ripon City.....	Portland cement.....	£195, less charge, £10.	£10.....	5½
Do....	684	July 1	George Payen.....	Normandie.....	Toilet preparations.....	2,501.75 francs, less charges, 40.35.	277.95 francs; 17 francs per dozen on 87 doz- en.	78½

Schedule of advances on appraisalment and reappraisement, Seventh Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
No record	14463	June 29	Willy Walloch	Harmonia	Alcoholic perfumery, &c	3,016.85 francs.	.54 franc per dozen on 84 dozen.	Per ct. 1½
Do.					Cosmetic	do	.08 franc per kilo-gram on 150 kilo-grams.	2
Do.					Alcoholic perfumery	do	3.41 francs per dozen on 3 dozen.	½
Do.	1713	July 6	H. Dreyfus	Amérique	Toilet preparations	2,192.25 francs, add. 129.05.	5½ per cent. discount disallowed.	¾
Do.	3835	July 6	Stiglich & Baese	Croma	Varnish	£230 41s.	4s. per gallon on 55 gallons.	35½
Do.	2491	July 6	J. P. Jube & Co	Fulda	do	£311 2s. 6d.	4s. per gallon on 500 gallons.	32½
Do.	3149	July 6	G. A. & E. Meyer	Croma	do	£30 5s. 3d.	4s. per gallon on 40 gallons; 3s. per gal-lon on 5 gallons; 1s. 6d. per gallon on 5 gallons.	30½
Do.	4953	July 9	Lazard Bros	St. Laurent	Manufactured articles, unenu-merated.	7,595.05 francs	4 per cent. discount disallowed.	4
Do.	1676	July 3	F. R. Arnold	Bittern	Alcoholic perfumery	£255 18s. 9d.	14d. per dozen on 20 dozen.	7½
Do.	1922	July 6	Thurston & Braidich	East Anglia	Flowers advanced in value by grinding.	2,594.60 francs	1½ francs per 100 kilo-grams.	5½
Do.	4382	July 8	James Brand	Svolen	Portland cement	£706 14s. 4d.	2s. per barrel on 3,000 barrels and invoice discount of 2½ per cent.	24½
Do.	4610	July 7	do	Galatia	do	8,670 francs	2.15 francs per barrel on 1,500 barrels.	2½
Do.	13962	June 29	Thurston & Braidich	Darian	Flowers advanced in value by grinding.	3,793.50 florins	7 florins, per 100 kilo-grams on 1,420 kilo-grams; 20 florins per 100 kilograms on 1,410½ kilograms.	10
Do.	2649	July 7	Reed & Co	East Anglia	do	2,126.01 florins, less charges, 88.23.	13½ florins per 100 kilo-grams on 1,400 kilo-grams.	9½
Do.	4002	July 7	J. L. & D. S. Riker	Helvetia	Muriate ammonia	£577s. 9d., less charges £3 16s.	Add. 18s. per ton less invoice discount.	19½

Do....	1921	July	Thurston & Brallich	Servia	Flowers advanced in value by grinding.	2,886 florins.	20 florins per 100 kilograms on 2,824 kilograms.	29½
Do....	7211	July 13	Willy Walloch.	Germanic.	Alcoholic perfumes.	3,736.95 francs	.54 franc per dozen.	
Do....	3837	July 6	Stilich & Baese	Croma.	Varnish	£64 2s. 6d.	4s. per gallon, less 5 per cent. discount on 100 gallons.	
Do....	3836	July 6	do	do	do	£89 3s. 11d.	(*)	23½
Do....	7704	May 16	A. Keppelman.	Denmark	do	£1,192 15s. 3d.	(l)	32½
Do....	3886	July 7	C. T. Reynolds & Co	Croma.	Paint, n. o. p. f., varnish	£354 5d.	(†)	28½
Do....	5843	July 11	H. Fleming	F. P. Litchfield	Portland cement	£325 10s. 8d.	2s. per cask on 360 casks.	41½
Do....	4670	July 9	do	Svolen.	do	£239 11s. 8d.	2s. per barrel on 1,000 barrels.	56½
Do....	5842	July 9	James Brand	F. P. Litchfield.	do	£231 11s. 2d.	2s. per barrel on 1,000 barrels, less 2½ per cent. discount.	42½
Do....	8542	July 16	H. Dreyfus & Co	Amérique	Toilet preparations	2,967.25 francs, less charges, 19.75, add 122.85 francs.	5½ per cent. in excess of add.	5½
Do....	7321	July 14	C. F. Remington	Bassano	Portland cement	£61 13s. 4d.	2s. per cask on 200 casks.	32½
Do....	4404	July 8	C. F. Zentgraf	Polaria	Lakes	7,194.05 R. M.	10 R. M. per kilogram on 110 kilograms.	1½
Do....	8232	July 16	Park & Tilford	Amérique	Toilet preparations and cosmetics.	4,545.65 francs	61 francs per kilogram on 51½ kilograms.	6.9
Do....	6608	July 11	Dodge & Olcott	Westphalia.	Oil of neroli	25,149.55 francs	1.25 francs per kilogram on 33 kilograms; 1.46 francs per kilogram on 43 kilograms.	3½
Do....	4050	July 7	C. B. Richard & Co	Baltic	Varnish	£78 11s. 8d.	4s. per gallon on 122½ gallons; 6s. per gallon on 177½ gallons.	10
Do....	9392	July 17	Marcial & Co.	Dunrobin.	Portland cement	\$796.88	6d. per ton on 83 tons, 6 cwt., 2 qrs., 17 lbs.; 6d. per ton on 166 tons, 13 cwt., 1 qr., 11 lbs.	2½
Do....	6075	July 11	George Meiers & Co.	General Warder	Printers' ink	12,988.82 R. M.	.10 R. M. per pound on 937 pounds.	.7
Do....	11361	July 21	C. T. Reynolds & Co.	Aurania	Colors		15s. 9d. per dozen on 920 dozen.	
Do....	12095	July 23	W. H. Schiefflen & Co.	Bohemia.	Isinglass.	1,075 R. M.	1 R. M. per pound on 500 pounds.	40½
Do....	15593	July 28	Keuffel & Esser	Etruria.	Colors	£93 17s. 2d.	4½d. per dozen on 10 dozen.	½

* 4s. per gallon, less 5 per cent. discount on 100 gallons; 3s. 9d. per gallon, less 5 per cent. discount on 13 gallons; 3s. per gallon, less 5 per cent. discount on 10 gallons; 1s. 6d. per gallon, less 5 per cent. discount on 2 gallons.
 † 5s. per gallon on 1,438 gallons; 3s. per gallon on 505 gallons; 4s. per gallon on 17 gallons; 2s. per gallon on 5 gallons; 6s. per cwt.
 ‡ 4s. per gallon on 500 gallons, less 5 per cent. discount; 1s. 6d. per gallon on 25 gallons, less 5 per cent. discount; 1s. 6d. per gallon on 12½ gallons, less 5 per cent. discount;
 3s. 9d. per gallon on 12½ gallons, less 5 per cent. discount.

Schedule of advances on appraisement and reappraisement, Seventh Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
No record	14528	July 27	McCoy & Sanders	Werra	Oxide of cobalt	3,349.70 R. M.	.04 R. M. per pound.	Per ct.
Do....	16109	July 29	A. Gohring	Rugia	Polishing powder	3,017.90 R. M., less charges, 46.50.	27.37 R. M. per 1,000 kilograms on 28,000 kilograms.	19.3
Do....	12711	July 31	C. T. Reynolds & Co.	Robina	Colors	£87 2s. 6d.	15s. 6d. per ton on 10 tons, 12 cwt., 2 qrs; 10s. 6d. on 15 tons.	18½
Do....	1655	Aug. 3	McCoy & Sanders	Werra	Oxide of cobalt	3,242.53 R. M.	10 R. M. per pound on 200 pounds.	3½
Do....	1791	Aug. 4	Tarrant & Co.	Normandie	Medicinal water (non-alcoholic)	33 francs, add 15.71 francs.	3 francs per can on 2 cans.	12½
Do....	2659	Aug. 5	H. Warrick	do	Manufactured articles, unenumerated.	5,400 francs	1 franc per kilogram on 450 kilograms.	8½
Do....	2529	Aug. 5	do	do	do	3,184.10 francs	1 franc per kilogram on 210 kilograms.	6½
Do....	608	Aug. 3	James P. Smith	Canada	Gelatine	£486 2s. 6d., less charges, £29 15s. 9d.	10s. per gross.	.3
Do....	1538	Aug. 4	T. T. Grossmith	Normandie	Essential oil	5,119.40 francs	10 francs per kilogram on 1½ kilograms.	
Do....	2981	Aug. 5	H. Dreyfus	Amérique	Toilet preparations		7 per cent. discount disallowed.	
Do....	1018	Aug. 3	Davis, Wolt & Co.	Republic	Caustic potash	£1,505 14s. 1d., less packages, £93 14s.	1s. 11d., less 3½ per cent., per cwt.	
Do....	5286	Aug. 11	A. Sartoris & Co.	Germanic	Colors	£273 5s. 8d., less commission, 16s. 3d.	1s. 7½d. per pound on 10 pounds.	4
Do....	7117	Aug. 12	H. Dreyfus	St. Laurent	Perfumery	2,256.80 francs, add 96.25 for value.	7 per cent. discount disallowed.	7
Do....	10914	Aug. 19	do	Canada	do	1,638 francs, less charges, 20.50, add 65.50 for value.	do	7
Do....	10148	Aug. 18	C. T. Reynolds & Co.	Aurania	Colors	£423 10s. 9d., less charges, £3 3s. 8d.	3½d. per dozen on 84 dozens.	½
Do....	11742	Aug. 20	Dodge & Olcott	Amérique	Essential oil	3,754.25 francs	1.30 francs per kilogram on 11,325 kilograms.	½
Do....	14076	Aug. 24	N. Langler	Erin	Varnish	£22 11s. 3d.	1s. 6d., less 5 per cent., on 50 gallons.	15½
Do....	12250	Aug. 22	Schulze, Berge & K	C. o. Chicago	Carbonate of ammonia	£192 15s.	1s. 4d. per pound on 11,565 pounds.	400
Do....	17000	Aug. 29	N. Langler	Salier	Varnish	£32 1s. 5d.	4s., less 5 per cent. per gallon on 50 gallons.	29½

Do....	1140	Aug. 19	H. Dreyfus	Canada	Perfumery	2,430 francs, add 97.25	7 per cent. discount disallowed.	7½
Do....	1139	Sept. 1	do.....	Amérique	Toilet preparations	1,314 francs	do	7½
Do....	301	Sept. 1	A. Keppelman	L. Monarch	Varnish	£867 11s., add £270 13s. 4d.	1s. per gallon on 937 gallons; 10d. per gallon on 282½ gallons; 6d. per gallon on 22½ gallons.	52
Do....	301	Sept. 1	do.....	do.....	Paint	£867 11s., add £270 1s. 4d.	1s. per cwt.	
Do....	15471	Aug. 26	E. Thiele	Lizzie Rose	Portland cement	7,332.60 R. M.	1.47 R. M. per 1,000 kilograms.	20
Do....	1495	Sept. 2	do.....	H. Hickman	do.....	7,345 R. M., less charges, 3,157.22.	2.90 R. M. per 1,000 kilograms.	69½
Do....	1809	Sept. 3	A. Keppelman	Canada	Varnish	£148 16s., add £39 7s. 4d.	1s. per gallon on 142 gallons; 10d. per gallon on 30 gallons; 6d. per gallon on 40 gallons.	5
Do....	16347	Aug. 28	Marcial & Co	H. S. Foyn	Portland cement	£289 6s	6d. per ton on 214½ tons.	1½
Do....	4596	Sept. 18	W. F. Sykes	Normandie	Coal-tar colors	25,020 francs	½ franc per kilogram on 22.65 kilograms.	½6
113524	6474	Sept. 10	E. Thiele	London	Portland cement	7,250 R. M.	1.47 R. M. per 1,000 kilograms.	
113633	6473	Sept. 10	do.....	Trivio	do.....	6,554.78 R. M.	1.47 R. M. per 1,000.	
No record	529	Sept. 1	Lutz & Movius	Polaria	Gelatine	749.10 R. M.	.06 R. M. per kilogram.	
114730	7892	Sept. 14	Dodge & Olcott	Wieland	Essential oil	10,488.35 francs	1.1 francs per kilogram on 45.3 kilograms.	½6
112269	9174	Sept. 8	Thos. Leeming & Co	Chicago	Wash blue	£61 3s. 9d.	2s. per case on 20 cases	3½
114393	7428	Sept. 12	E. Thiele	Louise	Portland cement	4,187.78 R. M., add 1 R. M. per 1,000 kilograms.	1.90 R. M. per 1,000 kilograms.	
116678	9951	Sept. 17	Schulze, Berge & K	Wyoming	Carbonate of ammonia	£109 0s. 8d.	½d. per pound on 7,157 pounds.	13½
No record	1810	Sept. 3	A. Keppelman	E. Monarch	Varnish	£751 1s., add £22 10s. 5d.	1s. per gallon on 560 gallons; 6d. per gallon on 812½ gallons.	6½
117716	13522	Sept. 21	Rud, Trompetter & Son	Schiedam	Portland cement	£570, less casks, £114..	½ R. M. per barrel on 114 barrels.	½
120413	14631	Sept. 26	Schulze, Berge & K	Co. Chicago	Carbonate of ammonia	£194 14s. 4d.	½d. per pound on 11,683 pounds.	6½
123383	89	Sept. 30	Dodge & Olcott	Amérique	Essential oil	4,968.60 francs	.65 franc per kilogram on 60,600 (?).	½
128513	6239	Oct. 10	F. G. Brown	Greece	Portland cement	£162 5s. 2d.	2s. per ton	
127001	3985	Oct. 8	Schulze, Berge & K	Abyssinia	Carbonate of ammonia	£186 18s. 4d.	½d. per pound on 11,215 pounds.	½
128612	6265	Oct. 12	Willy Walloch	Lessing	Alcoholic perfumery	4,746.10 francs	.64 franc per dozen.	
130368	8791	Oct. 14	Hammill & Gillespie	So. Indiana	Crude minerals advanced in value.	£27 11s. 2d., less charges, £6 5s.	£6 5s	29½

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Entry No.	Invoice No.	Date of entry.	Importer.	Vessel	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
133756	12064	Oct. 21	Schulze, Berge & K.	Wyoming.	Carbonate of ammonia.	£153 10s. 4d.	1½d. per pound on 9,211 pounds.	1½
132672	10414	Oct. 19	Willy Walloch	Wieland.	Perfumery	5,470.20 francs.	3.41 francs per dozen.	3½
138887	730	Oct. 31	F. G. Brown	B. Queen.	Portland cement.	£99 2s., less charges, £40 11s. 4d.	2s. per ton on 50 tons, 17 cwt.	1½
142442	3876	Nov. 7	Marcial & Co.	A. Marshall	do.	£275.	6d. per ton.	1½
142873	4681	Nov. 9	C. J. Stevens	do.	do.	£387 7s. 6d.	½ per ton on 286 tons, 18 cwt.	1½
142874	5341	Nov. 9	do.	do.	do.	£67 5s.	½ per ton.	53½
144841	6474	Nov. 14	Schulze, Berge & K.	Abyssinia	Carbonate of ammonia.	£120 16s. 7d.	Adv. 4½c. per pound on 7,733 pounds.	5½
143214	7058	Nov. 10	Thos. Leeming & Co.	Otranto.	Wash blue.	£61 3s. 9d., less charges, £33s. 9d.	2s. per case on 20 cases.	5½
147274	8980	Nov. 17	John Parsons & Co.	G. Monarch.	Portland cement.	£28 12s. 9d., less charges, £6 4s. 9d.	3d. per barrel on 100 barrels.	5½
143385	7479	Nov. 10	C. J. Stevens	do.	do.	£113 8s. 2d.	½ per ton.	1
148816	11312	Nov. 20	F. G. Brown	Canada	do.	£105 13s. 9d., less charges, £47 3s. 1d.	2s. per ton on 50½ tons.	1
150661	12670	Nov. 24	Dodge & Olcott.	Oregon.	Manufactured articles, unenumerated.	38,950 francs.	1.85 francs per kilogram.	3½
149936	12421	Nov. 23	R. F. Downing Co.	E. Monarch.	Portland cement.	£66 13s. 4d., less casks, £19 3s. 4d.	2d. per barrel on 200 barrels.	1½
151504	14164	Nov. 27	Schulze, Berge & K.	Wyoming.	Carbonate of ammonia.	£185 3s. 9d.	1½d. per pound on 11,338 pounds.	1½
151583	14287	Nov. 27	Willy Walloch	St. Laurent.	Perfumery.	4,110.30 francs	.54 francs per dozen.	1½
156474	2543	Dec. 7	Marcial & Co.	Lansdowne.	Portland cement.	£360.	6d. per ton on 266½ ton.	3½
154618	4791	Dec. 9	C. J. Stevens.	A. Monarch.	do.	£56 19s. 7d.	½ per ton on 41½ tons.	1½
162058	9092	Dec. 18	F. R. Arnold & Co.	Denmark	Cosmetic	£496 19s. 8d.	5d. per pound on 29 pounds.	1½
162058			do.		Perfumery.	do.	2d. per dozen on 24 dozen; 4d. per dozen on 6 dozen; 6d. per dozen on 8½ dozen.	1½
166753	14365	Dec. 28	Sanderson & Son	Bassano	Portland cement.	£170.	8d. per barrel on 600 barrels.	11½
161394	8703	Dec. 17	Mosle Bros.	S. F. Bird.	Beeswax.	\$405.60.	4 cents per pound on 2,535 pounds.	11½
No record	6972	June 15	J. C. Bloomfield & Co.	Ems.	Coal-tar colors.	311.82 R. M.	15 R. M.	4½
Do....	8596	June 16	A. Klipstein	Gallia	do.	4,218 francs	60 francs.	1½

Do.	889	Mar. 2	J. J. Keller.	Lassel	Proprietary medicine (peptone)	4,260 francs	2½ francs per pot on 480 pots; 1½ francs per pot on 720 pots; 8 francs per pot on 240 pots.	91½
S. R. 3	8503	June 16	A. Klipstein.	Gallia.	Coal-tar colors.	473.70 francs	7 francs.	1½
Do.	6692	June 15	J. J. Keller & Co.	Donan	do.	1,265 francs.	38.50 francs.	3
Do.	8821	June 18	do.	Belgenland	do.	653.70 francs.	34.90 francs.	5½
Do.	9478	June 19	A. Klipstein	St. Simon	Coal-tar colors.	1,710.51 francs	10.50 francs.	1½
Do.	9348	June 19	do.	do.	do.	2,842.04 francs	25.40 francs.	1½
Do.	9476	June 19	W. F. Sykes.	do.	do.	2,263.90 francs; 5 per cent. discount and 2 per cent. discount.	28 francs.	1½
Do.	9330	June 19	do.	do.	do.	16,326.10 francs	20 francs.	1½
Do.	7628	June 15	W. H. Schieffelin & Co	California	Essential oil	1,594.80 R. M.	15 R. M.	1½
Do.	9593	June 20	Leo Bernard & Co	Rhein	Chemical compounds	826 francs.	5 per cent. discount disallowed.	5
Do.	8848	June 18	H. Klein	Rhaetia.	Medicinal preparations	1,616.41 R. M.	15.08 francs.	1½
Do.	9992	June 20	Leo Bernard & Co	Rhein	Chemical compounds	8,400 francs.	50 francs per kilo-gram on 11,200 kilo-grams.	6½
Do.	13578	June 27	W. F. Sykes.	O. Rodrigues.	Coal-tar colors	423 francs.	17.05 francs	4
Do.	9685	June 20	Mariani & Co.	St. Simon.	Proprietary medicine	68.75 francs	2.75 francs per kilo-gram on 95 kilograms.	383½
Do.	13432	June 27	A. Klipstein	Harmonia.	Coal-tar colors	1,859.28 francs	23.45 francs	1½
Do.	13665	June 27	do.	do.	do.	2,993.20 francs	46.90 francs	1½
Do.	13209	June 26	W. H. Schieffelin & Co.	Coastwise	Chemical compounds	\$657.50	\$112 (Mexican), disallowed; add. discount \$13.50.	19
Do.	13664	June 27	A. Klipstein	O. Rodrigues.	Coal-tar colors	1,533.30 francs	81.50 francs	5½
Do.	13433	June 27	do.	do.	do.	9,323.06 francs	47.60 francs	1½
Do.	295	June 30	W. F. Sykes	Normandie	do.	7,236.57 francs	.15 franc per kilo-gram on 67,950.	14½
Do.	14892	June 30	Lazelle, Dally & Co	Otranto	Expressed oil	1,835 krs	2 krs. per barrel on 25 barrels.	2½
Do.	406	July 1	Lasker & Bernstein	Holland	Sponges	£103 15s	2 cents per pound on 330 pounds.	1½
Do.	4626	July 8	A. Klipstein.	St. Laurent.	Coal-tar colors	686.21 francs	.22 franc per kilogram on 90.8 kilograms.	2½
Do.	6968	July 11	do.	Westphalia.	do.	2,974.86 francs	.30 franc per kilogram on 136,200 kilograms.	1½
Do.	4959	July 9	W. F. Sykes.	St. Laurent.	do.	6,834.90 francs	.05 franc per kilogram on 453 kilograms.	1½
Do.	8572	July 16	A. Klipstein.	Amérique	do.	2,940.39 francs	15 pfennigs per kilo-gram on 454 kilo-grams.	2½
Do.	6540	July 11	do.	Westphalia.	do.	10,818.28 francs	.24 franc per kilogram on 181.6 kilograms.	4
Do.	12410	July 23	Schulze, Berge & K.	St. Simon	do.	546.50 francs	.30 franc per kilogram on 22,700 kilograms.	1½
Do.	12744	July 33	W. F. Sykes.	do.	do.	672.35 francs	.25 franc per kilogram on 45,300.	1½

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Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
Do....	8281	July 15	Geisenheimer & Co.....	Amérique	Coal-tar colors	491.70 francs	.20 franc per kilogram on 200 kilograms.	Per ct. 8½
Do....	12798	July 23	A. Klipstein.....	St. Simon.....	do	4,046.26 francs	.20 franc per kilogram on 90.8 kilogram; .25 franc per kilogram on 227 kilograms.	1½
Do....	1599	July 3	Oertel & Co.....	Principia.....	Sponges	\$650.....	50 cents per pound on 440 pounds.	33½
Do....	16194	July 29	A. Klipstein	Canada	Coal-tar colors	2,500.80 francs	.25 franc per kilogram on 181.6 kilograms.	1½
Do....	348	Aug. 1	Geisenheimer & Co.....	Werra	do	3,841 R. M.	10 pfennigs per pound on 650 pounds.	1½
Do....	13697	July 25	Park & Tilford	Cienfuegos.....	Sponges	\$240. 10.....	15 cents per pound on 128 pounds; 20 cents per pound on 24 pounds.	5½
Do....	1616	Aug. 4	W. F. Sykes.....	Normandie	Coal-tar colors	14,062.65 francs	.10 franc per kilogram on 1,132.5 kilograms	¾
Do....	2048	Aug. 4	Leo Bernard & Co	do	Chemical compounds.....	4,668.70 francs	50 francs per kilogram on 5,600 kilograms.	6
Do....	1619	Aug. 4	do	do	do	4,200 francs	50 francs per kilogram on 5,600 kilograms.	6½
Do....	2095	Aug. 4	A. Klipstein	Servia	Coal-tar colors.....	2,292.90 francs	20 francs per kilogram on 181.6 kilograms.	1½
Do....	5422	Aug. 11	Geisenheimer & Co.....	Fulda.....	do	15,830 R. M.	¼ R. M. per kilogram on 407.7 kilograms.	¾
Do....	7501	Aug. 13	A. Klipstein.....	St. Laurent.....	do	1,577 francs	½ franc per kilogram on 181.6 kilograms.	2½
Do....	7010	Aug. 12	do	do	do	3,565.30 francs	¼ franc per kilogram on 227 kilograms.	1½
Do....	4094	Aug. 6	F. Bredt & Co	Waesland	Extract indigo.....	2,391.30 R. M.	¼ R. M. per kilogram on 90.7 kilograms.	1
Do....	6590	Aug. 12	Dodge & Olcott.....	Brydain	Essential oil	17,620 francs	1.33 francs per kilogram.	.....
Do....	11923	Aug. 20	A. Klipstein.....	Amérique	Coal-tar colors.....	3,578.03 francs	¼ franc per kilogram on 45.4 kilograms; .15 per kilogram on 227.	1½
Do....	7102	Aug. 12	W. F. Sykes.....	St. Laurent.....	do	6,860.70 francs	¼ franc per kilogram on 67.950 kilograms;	¾

Do....	15432	Aug. 27	A. Klipstein.....	St. Germain	Coal-tar colors.....	5,677.10 francs	1 franc per kilogram 22.650 kilograms.	1½
Do....	11660	Aug. 27	do.....	do.....	do.....	944.30 francs.....	¼ franc per kilogram on 181.8 kilograms.	¾
Do....	15659	Aug. 27	do.....	do.....	do.....	3,204.74 francs	¼ franc per kilogram on 90.8 kilograms.	2½
Do....	1306	Sept. 2	do.....	Labrador	do.....	1,091.87 francs	.20 franc per kilogram on 136.2 kilograms.	1.1
Do....	1291	Sept. 2	W. F. Sykes.....	do.....	do.....	7,480 francs.....	.20 franc per kilogram on 45.4 kilograms.	1½
Do....	888	Sept. 1	Lanman & Kemp	Galileo	Expressed oil.....	3,277.25 krs	¼ franc per kilogram on 90.8 kilograms.	¾
Do....	18093	Aug. 31	Brueckner & K.....	Polaria	do.....	4,187 R. M	3 krs. per barrel on 50 barrels.	4½
Do....	4650	Sept. 8	A. Klipstein.....	Normandie	Coal-tar colors.....	1,804.12 francs	1 R. M. per barrel on 30 barrels.	1.43
Do....	3473	Sept. 7	Schulze, Berge & K.....	do.....	do.....	4,157.90 francs	.20 franc per kilogram on 90.8 kilograms.	1
116402	10026	Sept. 17	W. F. Sykes.....	Canada	do.....	2,970 francs.....	.10 franc per kilogram on 350 kilograms.	2½
117938	12516	Sept. 22	W. H. Schieffelin & Co	Thingvalle.....	Expressed oil.....	1,687.60 krs	.20 franc per kilogram on 45.3 kilograms.	1½
121164	15316	Sept. 28	A. Klipstein.....	St. Simon.....	Coal-tar colors	18,743.70 francs	5 francs per barrel on 25 barrels.	7½
121165	15227	Sept. 28	do.....	do.....	do.....	412.30 francs.....	.18 franc per kilogram on 227 kilograms.	½
122211	16926	Sept. 29	do.....	Frisia.....	do.....	3,950.10 francs	.20 franc per kilogram on 227 kilograms.	½
124723	1459	Oct. 3	Leo Bernard & Co	Main	Chemical compounds	10,642.30 francs	.25 franc per kilogram on 680.8 kilograms.	.09
114177	7695	Sept. 14	C. Georgi & Co	Belgenland	Coal-tar colors	6,226.25 R. M.....	.16 franc per kilogram on 45.4 kilograms.	1½
123474	214	Oct. 1	W. F. Sykes.....	Amérique	do.....	5,179.80 francs	.18 franc per kilogram on 227 kilograms.	1.03
121392	16655	Sept. 29	Scott & Bowne.....	P. Caland.....	Expressed oil.....	12,675 krs	50 francs per kilogram on 11.200 kilograms.	5½
124970	2056	Oct. 5	G. Ansinck & Co	Geiser	Rendered oil.....	1,050 krs	¼ R. M. per kilogram on 500 kilograms.	¾
127271	4093	Oct. 8	A. Klipstein.....	St. Laurent.....	Coal-tar colors.....	2,319.90 francs	¼ franc per kilogram on 135.9 kilograms.	6.03
127236	4595	Oct. 9	W. F. Sykes.....	do.....	do.....	14,320 francs	4 krs. per barrel on 200 barrels.	4½
127270	4413	Oct. 8	A. Klipstein.....	do.....	do.....	10,797 francs	3 krs. per barrel on 15 barrels.	¾
							.08 franc per kilogram on 227 kilograms.	¾
							¼ franc per kilogram on 22.650 kilograms.	.07
							¼ franc per kilogram on 635.6 kilograms.	1½

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Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of ad-vance.
128718	6271	Oct. 12	A. Klipstein.....	Lessing.....	Coal-tar colors.....	6,470.65 francs	.40 franc per kilogram on 227 kilograms.	<i>Per ct.</i> 1½
128717	6807	Oct. 12	do.....	do.....	do.....	1,124.76 francs	.18 franc per kilogram on 90.8 kilograms.	1½
129958	7426	Oct. 13	do.....	Normandie.....	do.....	4,630.32 francs	.30 franc per kilogram on 227 kilograms.	1.47
129181	7229	Oct. 12	C. A. W. Hermann.....	Lierdam.....	Rendered oil.....	644.70 krs	5 krs. per barrel on 10 barrels.	7½
129347	6867	Oct. 12	Schu & Fink.....	do.....	do.....	1,611.75 krs	5 krs. per barrel on 25 barrels.	7½
129952	7228	Oct. 13	Hall & Ruckel.....	do.....	do.....	1,710 krs	1 kr. per barrel on 25 barrels.	1½
125529	1957	Oct. 5	O. Baerlein.....	Elbe.....	Coal-tar colors.....	2,661 R. M	1½ R. M. per pound on 400 pounds.	18½
126993	4506	Oct. 8	C. Georgi.....	Fulda.....	do.....	4,595 R. M	½ R. M. per kilogram on 135 kilograms.	1½
123933	1062	Oct. 1	do.....	Pennland.....	do.....	10,863.55 R. M	½ R. M. per kilogram on 135 kilograms.	¾
129852	7845	Oct. 13	W. F. Sykes.....	Normandie.....	do.....	11,600 francs	½ franc per kilogram on 271.8 kilograms.	¾
126750	3555	Oct. 7	Maas & Waldstein.....	Fulda.....	do.....	4,296.80 R. M	6 pfennigs per pound on 220 pounds.	.3
130682	9173	Oct. 15	Schulze, Berge & K.....	Wisconsin.....	Carbonate of ammonia.....	£506 17s. 8d	½d. per pound on 11,261 pounds.	¾
132161	10111	Oct. 19	Leo Bernard.....	Etruria.....	Chemical compounds.....	12,600 francs	50 francs per kilogram on 16.8 kilograms.	6½
135914	14420	Oct. 26	L. Engelhorn.....	Werra.....	Alkaloids and chemical salts.....	445.90 R. M	½ R. M. per gram on 200 grams; 250 R. M. per pound on 4 pounds.	22½
133917	12826	Oct. 21	W. F. Sykes.....	Canada.....	Coal-tar colors.....	10,560 francs	½ franc per kilogram on 143,900 kilograms.	½
137628	16709	Oct. 28	do.....	Labrador.....	do.....	57,110 francs	.06 franc per kilogram on 453 kilograms.	½
137744	16920	Oct. 28	A. Klipstein.....	Labrador.....	do.....	9,977.38 francs	1 franc per kilogram on 90.8 kilograms.	½
141502	2744	Nov. 5	W. F. Sykes.....	Amérique.....	do.....	2,142.55 francs	.18 franc per kilogram on 430.350 kilo-grams.	3½
140587	1306	Nov. 4	L. Engelhorn.....	Fulda.....	Chemical salts.....	843.25 R. M	½ R. M. per gram on 283.5 grams.	8½

141257	2741	Nov. 5	Leo Bernard & Co	Amérique	Chemical compounds	8,400 francs	50 francs per kilogram on 11,200 kilograms.	6½
144542	6227	Nov. 10	W. F. Sykes	St. Germain	Coal-tar colors	10,800 francs	.10 francs per kilogram on 181,200 kilograms.	16½
145173	6519	Nov. 14	C. Georgi	Main	do	1,215 R. M.	¼ R. M. per kilogram on 135 kilograms.	5½
141501	2327	Nov. 5	W. F. Sykes	Amérique	do	10,877.45 francs	¼ franc per kilogram on 181.2 kilograms.	1½
146750	9358	Nov. 16	A. Klipstein	Gellert	do	1,573.10 francs	3.06 francs on 90.6 kilograms.	¼
147076	9601	Nov. 17	do	Normandie	do	1,587.40 francs	.17 franc per kilogram on 227 kilograms.	2½
147284	9535	Nov. 17	W. F. Sykes	do	do	9,670 francs	.12 francs per kilogram on 227 kilograms.	1½
151387	14117	Nov. 27	A. Klipstein	St. Laurent	do	710.51 francs	¼ franc per kilogram on 149,490 kilograms.	.09
151387	14114	Nov. 27	do	do	do	4,744.10 francs	.10 franc per kilogram on 461,000 kilograms.	1½
148363	10748	Nov. 19	R. B. Wade	Rhyndland	do	1,024 R. M.	.30 franc per kilogram on 45.4 kilograms.	1½
152361	16280	Nov. 26	C. Georgi	Noordland	do	1,269 R. M.	.30 franc per kilogram on 227 kilograms.	1½
151261	14344	Nov. 27	W. F. Sykes	St. Laurent	do	11,250 francs	.35 franc per kilogram on 45.4 kilograms.	1½
149433	12360	Nov. 21	F. M. Arming & Co	Cienfuegos	Sponges	\$105.28	50 cents per dozen on 752 dozen.	358.00
154896	1264	Dec. 2	A. Klipstein	Canada	Coal-tar colors	2,131.53 R. M.	.18 R. M. per kilogram on 136.2 kilograms.	2½
158364	4935	Dec. 11	R. Halliday & Sons	Nevada	do	£320 7s. 7d	9d. per pound on 958 pounds.	11½
155218	1507	Dec. 3	W. F. Sykes	Canada	do	23,706.60 francs	.15 franc per kilogram on 135,900 kilograms.	.1
157882	4326	Dec. 9	Harry Warrick	Burgundia	Manufactured articles, unenumerated.	18,942.25 francs	1 franc per kilogram on 1,412,240 kilograms.	7½
158390	5190	Dec. 11	A. Klipstein	Labrador	Coal-tar colors	3,422.49 francs	.27 franc per kilogram on 227 kilograms.	1½
156756	2934	Dec. 7	Fritzsche Bros	Ems	Chemical compounds	5,254.80 R. M.	.50 R. M. per kilogram on 9,060 kilograms.	1½
161256	8753	Dec. 17	A. Klipstein	St. Germain	Coal-tar colors	1,363.80 francs	.20 franc per kilogram on 136.2 kilograms.	2
161255	8536	Dec. 17	do	do	do	6,942.97 francs	¼ franc per kilogram on 227 kilograms.	1½

Schedule of advances on appraisement and reappraisement, Seventh Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel	Description of merchandise.	Invoice value.	Advance for value.	Per-centage of advance.
164141	12008	Dec. 22	Schulze, Berge & K.....	Normandie	Coal-tar colors.....	449 francs.....	$\frac{1}{2}$ franc per kilogram on 25 kilograms.	$\frac{2}{3}$
163746	11439	Dec. 22	W. F. Sykes.....	do	do	12,810 francs.....	.14 franc per kilogram on 226.5 kilograms.	$\frac{1}{3}$

CHAS. E. STOTT,
Assistant Appraiser, Eighth Division.

JANUARY 25, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
4174	503	1885. Apr. 1	C. Ahrenfeld & Son	India	Decorated china	1,146.40 marks	23.08 marks	Per cent. 2.0
4174	504	Apr. 1	do	do	Glass	127.40 marks	19.21 marks	15.1
4174	505	Apr. 1	do	do	Decorated china	1,022.40 marks	94.70 marks	9.3
4174	506	Apr. 1	do	do	do	357.05 marks	25.08 marks	7.3
4174	507	Apr. 1	do	do	Glass	52.38 marks	2.40 marks	4.6
4174	508	Apr. 1	do	do	Decorated china	635.25 marks	63.65 marks	10.0
38129	15833	Mar. 28	L. Strauss & Son	Belgenland	do	1,129.20 marks	75.00 marks	6.7
40555	1078	Apr. 2	A. Klingenburg	Moravia	do	3,052.20 marks	258.20 marks	8.5
42734	3231	Apr. 6	G. & H. Broge	Elbe	do	93.30 marks	29.77 marks	32.0
43098	3943	Apr. 8	F. Iurgis	do	do	700.00 marks	66.00 marks	9.4
34590	11653	Mar. 20	Knauth, N. & K.	Noordland	Stoneware	305.00 marks	230.44 marks	75.5
40366	1351	Apr. 1	G. Borgfeldt & Co.	India	Colored glass	48.75 marks	3.50 marks	7.2
40366	1351	Apr. 1	do	do	Decorated china	310.50 marks	26.60 marks	8.6
44667	5761	Apr. 10	Gerb. Aboth	Cashmere	do	437.50 marks	20.15 marks	4.6
44519	5506	Apr. 10	L. Strauss & Son	Waesland	do	2,911.50 marks	109.40 marks	3.8
40264	511	Apr. 4	Bawo & Datler	India	Colored glassware	1,239.97 marks	100.18 marks	8.1
40290	1297	Apr. 4	Knauth, N. & K.	do	do	645.82 marks	26.93 marks	4.0
39109	16952	Mar. 30	I. Kittell & Co.	Harmonia	Decorated china	1,792.56 marks	158.42 marks	8.6
40264	509	Apr. 1	Bawo & Datler	India	do	581.00 marks	39.23 marks	6.7
44980	6077	Apr. 13	A. de Kiesthal & Co.	Neckar	Colored glass	2,103.87 marks	181.50 marks	8.6
45198	6323	Apr. 13	Benecke & Co.	Westphalia	do	249.51 marks	18.95 marks	4.4
40265	670	Apr. 3	Bawo & Datler	India	do	364.08 marks	31.08 marks	8.6
40264	514	Apr. 3	do	do	do	412.57 marks	38.90 marks	9.7
4004	1675	Apr. 2	I. Kittell & Co.	Moravia	do	403.57 marks	45.77 marks	11.0
46530	7859	Apr. 14	Wapler & Bro	Polynesia	Decorated china	548.23 marks	25.03 marks	4.6
46526	7642	Apr. 15	Bawo & Datler	do	do	442.50 marks	34.51 marks	8.0
46526	7643	Apr. 15	do	do	do	483.15 marks	45.26 marks	9.4
45672	7983	Apr. 13	I. Kittell & Co.	Gellert	do	1,002.65 marks	17.25 marks	1.7
46598	8016	Apr. 15	L. Schram	do	do	372.90 florins	12.64 florins	3.4
40808	1606	Apr. 2	I. M. Young & Co.	Neckar	do	1,580.40 florins	178.94 florins	11.0
48295	9510	Apr. 20	do	Bohemia	do	6,483.75 marks	1,266.75 marks	19.5
46620	8052	Apr. 15	Geo. Borgfeld & Co.	Gellert	do	83.26 marks	39.38 marks	4.7
46715	7994	Apr. 13	Knauth, N. & K.	Polynesia	do	914.44 marks	81.18 marks	8.8
53846	289	May 4	I. F. Heyn	Noordland	Tile	71.76.65 marks	85.56 marks	5.0
31817	8148	Mar. 10	Bawo & Datler	Dakota	Colored glass	67.30 florins	15.00 florins	22.3
27590	4623	Mar. 9	I. Kittell & Co.	Bohemia	White and decorated china	1,090.70 marks	81.75 marks	7.5
35122	11995	Mar. 23	I. M. Yonge & Co.	Lessing	Colored glass	2,630.10 marks	226.50 marks	8.6
34567	11593	Mar. 21	C. F. A. Hinrichs	Noordland	Decorated china	2,068.00 marks	142.74 marks	6.9
35922	13312	Mar. 24	C. F. Bassett & Co.	Adriatic	Decorated earthenware	£173 2s	£4 6s. 3d	2.5
36663	13923	Mar. 25	Bawo & Datler	Polaria	Decorated china	724.40 marks	44.10 marks	6.0
35542	13250	Mar. 23	Charles Vogt & Co.	Lessing	do	3,817.15 marks	80	2.0
38899	16800	Mar. 31	Edward Butler	Britannia	do	£237 10s. 8d	£5 18s. 6d	2.5

Schedule of advances on appraisalment and reappraisement, Eighth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
		1885.						<i>Per cent.</i>
39696	17438	Mar. 31	John Early & Co.	Arizona	Earthenware	£170 4s. 10d.	£4 5s.	2.5
33766	10922	Mar. 18	Bender & Freedman.	Rugia	Decorated china	3,892.44 florins	1,507.00 florins	20 and 25
43282	4390	Apr. 7	McMahan & B.	Republic	Decorated earthenware	£55 7s. 2d.	£2 18s. 4d.	2.5
39418	17133	Mar. 31	do	Britannic	do	£141 19s. 2d.	£3 12s.	2.5
35580	13081	Mar. 13	do	Adriatic	do	£68 12s. 5d.	£1 14s.	2.5
30553	6803	Mar. 12	Bender & F.	Suevia	White and decorated china	4,636.90 florins	1,851 florins	20 and 25
39229	17613	Apr. 1	G. F. Bassett & Co.	C. of Montreal	White earthenware	£171 10s.	£4 6s. 6d.	2.5
34970	12180	Apr. 23	I. Kittell & Co.	Lessing	Decorated china	1,932.70 marks	30.05 marks	6.4
35953	13948	Mar. 25	do	Frisia	do	2,242.00 marks	208.92 marks	9.3
34786	11880	Mar. 21	H. Klängenburg & Co.	Lessing	do	4,110.50 marks	384.00 marks	9.3
41464	2055	Apr. 3	Haviland & Co.	C. Leoville	White and decorated china	29,850.35 francs	4,477.55 francs	15.0
41464	2056	Apr. 3	do	do	do	31,510.70 francs	4,726.60 francs	15.0
45995	11540	Apr. 23	do	Pavonia	do	24,746.10 francs	3,711.90 francs	15.0
47703	9466	Apr. 23	R. R. Haywood	C. of Berlin	White earthenware	£137 0s. 7d.	£4 8s. 4d.	3.0
48691	10194	Apr. 21	G. F. Bassett	Celtic	do	£506 0s. 6d.	£4 15s. 2d.	9.0
52298	19469	Apr. 28	E. Ahrenfeld & Co.	Anrania	do	£27 19s. 9d.	£4 4s. 6d.	15.0
31211	10950	Mar. 19	K. Miller	Westernland	Skins, dressed and finished.	2,500.00 marks	200.00 marks	8.0
38001	15563	Mar. 28	Rothe & Lips	Belgenland	do	9,082.80 marks	478.64 marks	5.3
38052	15562	Mar. 26	E. L. Schulze	do	do	3,266.36 marks	163.61 marks	5.0
44160	5010	Apr. 10	Rothe & Lips	Westernland	do	1,566.65 marks	46.71 marks	3.0
47826	9269	Apr. 20	T. L. Lutkins.	Adriatic	do	£219 14s.	£14 6s.	6.0
63661	11888	Apr. 25	Steinfeld Bros.	Heckla	do	1,200 francs	960 francs	80.0
63878	11666	May 23	Schorestine Bros.	O. Rodrigues	do	2,537.50 francs	93 francs	3.5
72543	96	June 30	G. Bossange	Republic	do	9,397.10 francs	169.30 francs	18.0
83336	4445	July 9	Schorestine Bros.	St. Laurent	do	6,197.85 francs	95.75 francs	15.4
88577	10574	July 20	Gustave & B.	Amérique	do	5,249.60 francs	107.15 francs	2.0
90715	13098	July 24	T. L. Lutkins	C. of Rome	do	£144 8s.	£8	5.5
85719	7405	July 14	McKesson & Robbins	Celtic	do	6,197.97 francs	82.00 francs	1.3
83386	4445	July 9	Schorestine & Bros.	St. Laurent	do	£946 15s.	£33 9s. 6d.	3.5
71936	6142	June 13	I. S. Rockwell	Lepanta	do	£257 2s.	£6 0s.	2.3
64191	505	May 2	McKesson & Robbins	C. of Rome	do	£221 14s.	£2 6s.	1.0
51675	13911	Apr. 27	T. L. Lutkins	Britannic	do	£169 4s. 3d.	£3 3s.	2.0
48594	9961	Apr. 20	do	Celtic	do	£266 0s. 3d.	£15 3s.	5.7
36814	14010	Mar. 25	Rothe & Lips	Frisia	do	2,234.40 marks	36.75 marks	1.7
101507	9449	Aug. 17	T. L. Lutkins	Celtic	do	£144 0s. 6d.	£8 0s. 7d.	5.6
160136	6701	Dec. 16	Schorestine & Bros.	Neckar	do	1,183.50 francs	84.00 francs	7.1
86100	7704	July 25	C. Morningstar & Co.	India	Glucose	2,330.60 marks	222.00 marks	9.6
102887	12161	Aug. 20	Valentine Loewi	Heckla	do	2,867.40 marks	224.00 marks	8.0

FRANK HAY,
Assistant Appraiser, Eighth Division.

Schedule of advances on appraisement and reappraisement, Ninth Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
26184	1557	1885. Mar. 3	H. Boker & Co.	Republic.	Needles.	£183 15s. 10d	£18s. 6d	.00775
26469	1803	Mar. 3	W. M. Cornwall.	City of Chicago.	Fish-hooks	£116 16s	£6 6s	.054
29807	5957	Mar. 10	A. Dougan & Co.	Celtic.	Pearl buttons.	£457 14s. 5d	£4 6s. 7d	.0094
29826	5900	Mar. 10	Horstmann & Sons	Elbe	Glass buttons	343.80 marks	22 marks	.064
29390	4920	Mar. 9	C. F. A. Hinrichs.	Celtic.	Wood bats.	£11 4s. 1d	£1 0s. 2d	.099
29600	5413	Mar. 10	Mandell & Co	Bohemia.	Pearl buttons.	5,138.21 florins (39.51)	418.62 florins	.081
33371	9764	Mar. 17	Frasse & Co	Germanic	Manufactures of brass.	£64 5s	£4 3s. 6d	.0649
34134	10980	Mar. 18	A. Dolge.	Gallia.	Steel wire	£131 7s	£11 9s. 2d	.0872
36122	13934	Mar. 20	James P. Smith.	Denmark	Blacking	£137 10s	£8	.058
41671	2240	Apr. 4	Wells, Fargo & Co	Wyoming	Cutlery	£2 18s	£3 0s. 8d	.1046
47683	9158	Apr. 18	Ed. Stahel.	City of Berlin.	Brass buttons.	1,217.70 francs	120 francs	.0985
54614	952	May 4	Tower & Lyon.	Eider.	Rifles	957.20 marks	30 marks	.031
62906	10834	May 22	Moseman & Bro.	British King	Steel horse clippers	£75	£2 5s	.03
64625	12802	May 25	C. F. A. Hinrichs	Britannic	Wool tennis balls.	£48 15s	£2 3s	.044
67316	1022	June 1	J. Thornton & Co	Etruria	Pearl buttons.	£545 6s. 2d	£4 8s. 6d	.008
67447	1572	June 1	C. F. A. Hinrichs	do	Wool tennis balls.	£33 3s. 2d	£1 17s. 6d	.0565
67768	1345	June 2	J. Rosenthal & Co	Elbe	Jewsharps.	6,467.82 marks	100.18 marks	.0155
70465	3926	June 8	James McCreery & Co	Assyrian Monarch.	Saddlery.	£206	£20	.097
72902	7428	June 15	J. Thornton & Co	Adriatic	Pear buttons.	£396 8s. 5d	£5 13s. 4d	.0117
72312	6709	June 15	Bohm Bros. & Greenfield	Donau	Silk buttons.	590 80 marks	20 marks	.0338
71490	7368	June 11	C. C. Bartley	British Empire	Saddlery.	£68 12s. 9d	£8	.116
75642	10672	June 22	G. A. Clark & Bro.	Aurania	Needles	£344 16s. 2d	£10	.029
76169	11308	June 19	Hartley & Graham	Britannic	Shotguns	£587 16s. 8	£7 16s	.0133
75491	12583	June 25	J. Blumenthal & Co	Werra.	Brass buttons	538.65 marks	92.90 marks	.172
77308	12584	June 25	do	do	do	431 florins (39.12)	72.50 florins	.168
79504	15165	June 30	G. A. Clark & Bro	Etruria	Needles	£310 1s. 9d	£14	.045
81466	2218	July 6	do	Servia	do	£298 1s. 9d	£9	.03
81910	2404	July 6	Siegmán Bros	Fulda.	Pearl buttons.	6,196.45 florins (39.17)	114.53 florins	.01848
81910	2406	July 6	do	do	Linen buttons	2,567.80 marks	155.42 marks	.06
82455	3042	July 7	Schoverling, Daly & Gales	Servia	Shotguns	£276 2s. 6d	£2 5s. 9d	.00828
85512	6804	July 13	A. & D. Flesch	General Werder	Pewter buttons.	2,452.30 marks	385 marks	.167
85333	6755	July 13	Spielmann & Co	Ems	Pearl buttons.	2,844.98 florins (39.17)	40 25 florins	.0141
91446	14319	July 27	Hawks & Ogilvy	Etruria	Needles	£77 10s. 6d	£1 10s	.0193
93333	1164	Aug. 1	Rothschild Bros. & Co.	Werra.	Glass buttons	1,166.81 florins (39.09)	49.52 florins	.04244
94227	527	Aug. 1	J. P. Smith	Canada.	Blacking	£114	£12	.105
94877	1035	Aug. 3	James Depo	Republic	Cutlery	£130 18s. 9d	£11 4s. 6d	.086
99547	7084	Aug. 12	Struller, Lau & Co	Wyoming	Gun material	£107 4s. 6d	£1	.00932
98974	6839	Aug. 10	A. Kastor	Gallia	Cutlery	£114 12s. 6d	£11 10s	.10032
100331	8397	Aug. 14	J. P. Smith	Greece	Blacking	£149 10s	£20 10s	.1371
112133	4366	Sept. 8	Pierson & Harriman	Normandie	Pearl buttons.	3,643.95 francs	60 francs	.0164
112281	5467	Sept. 8	S. T. Taylor	Gallia	Cutlery	£251 19s. 11d	£31 5s. 6d	.096
115200	8019	Sept. 14	Goddard & Son	Ems	Pearl buttons.	1,902.50 florins (39.05)	138 florins	.0725

Schedule of advances on appraisalment and reappraisalment, Ninth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
115721	8966	1885. Sept. 15	S. T. Taylor	Aurania	Cutlery	£204 0s. 9d.	£19 17s. 6d.	.0928
114025	7101	Sept. 11	Wilmerding, H. & Co.	Donau	Pearl buttons	6,203.10 florins (39.03)	137.10 florins	.0221
117842	11671	Sept. 21	S. T. Taylor	Etruria	Cutlery	£161 7s. 10d.	£14 17s. 3d.	.105
118201	11829	Sept. 21	A. & D. Flesh	Rhein	Glass buttons	\$53.75	\$6.25	.116
118695	12518	Sept. 21	Curley & Bro.	Etruria	Cutlery	£272 18s. 9d.	£2 15s. 9d.	.01
121320	15268	Sept. 28	J. P. Moore's Sons	P. Caland	Shotguns	8,220 05 francs	109 francs	.0132
121320	15270	Sept. 28	do	do	Rifles	1,824.50 francs	13 francs	.00712
121347	15258	Sept. 28	S. T. Taylor	Servia	Cutlery	£140 18s. 7d.	£18 6s. 9d.	.13
122683	17134	Sept. 29	Curley & Bro.	do	do	£358 0s. 5d.	£3 14s. 10d.	.01
123321	18018	Sept. 30	J. P. Moore's Sons	Nevada	Shotguns	£126 11s.	13s.	.00513
120740	15545	Sept. 26	A. & D. Flesh	Neckar	Glass buttons	1,257.50 florins (39.05)	96.10 florins	.0764
127010	3945	Oct. 8	Borgfeldt & Co.	Westphalia	Brass buttons	300.36 florins	40 florins	.0133
129216	6309	Oct. 12	C. J. Godfrey	Aurania	Shotguns	£245 5s.	£2 19s. 6d.	.01213
133193	11805	Oct. 20	Harris & Nixon	Britannic	Saddlery	£84 0s. 6d.	£5 14s.	.0678
133520	11432	Oct. 20	A. Kastor	Etruria	Cutlery	£39 3s. 10d.	£3 2s. 5d.	.07813
135785	14105	Oct. 24	Borgfeldt & Co.	Werra	Ivory buttons	737.40 marks	41.90 marks	.0568
136104	15138	Oct. 26	F. B. Gurney	Servia	Cutlery	£116 10s. 8d.	£32 11s. 6.	.259
143756	5238	Oct. 29	Abbey & Imbrie	Aurania	Fish-hooks	£192 12s. 5d.	£10 10s.	.05451
147849	9771	Nov. 18	L. W. Morris & Son	C. Richmond	Cutlery	£199s.	£38s.	.1748
144023	5482	Nov. 10	C. W. Congdon	Aurania	do	£70 10s. 8d.	£19 11s. 7d.	.2776
152536	15240	Nov. 28	W. H. Cruttenden	Oregon	Shotguns	£82 14s.	£1 17s.	.02237
154410	545	Dec. 1	Pratt & Farmer	Rugia	Pearl buttons	3,838.50 florins (38.72)	210.12 florins	.0547
156441	3283	Dec. 7	Alex. Coppel	Belgenland	Shotguns	450.05 francs	55.90 francs	.1242
159011	5648	Dec. 12	Siegmán Bros.	Eider	Pearl buttons	6,612.27 florins (38.64)	25.75 florins	.0389
159574	6849	Dec. 14	Goddard & Son	Neckar	Horn buttons	1,666.65 florins	115.30 florins	.0685
161372	8701	Dec. 17	J. Loewenthal & Co.	St. Germain	Printed matter and pearl but- tons.	2,951.10 francs	50 francs	.01695
27043	2634	Mar. 3	Knauth, Nachod & K	Europa	Manufactures of brass and iron.	1,504.25 marks	23.75 marks	.01578
38143	16241	Mar. 28	De Riesthal & Co	Main	Lava gas-tips	2,592.10 marks	60.00 marks	.02315
4025	7011	Apr. 1	E. Freidheim	India	Manufactures of iron	2,482.58 marks	74.50 marks	.03001
27043	1296	Apr. 1	Knauth, N. & K.	do	Manufactures of brass and iron.	3,824.08 marks	166.55 marks	.0425
45649	6422	Apr. 13	Gerstendorfer Bros	Neckar	Bronze powder	11,368.10 marks	223.84 marks	.01969
46715	7994	Apr. 16	Knauth, N. & K.	Polynesia	Manufactures of iron	914.44 marks	81.18 marks	.08877
50459	12232	Apr. 24	Raymond & Whitlock	Suevia	Metal lace	1,916.20 marks	89.00 marks	.04644
51324	13348	Apr. 25	Friedberger & Co.	Donau	Cutlery	3,909.60 marks	115.00 marks	.02941
54963	1432	May 4	Knauth, N. & K.	Europa	Manufactures of brass and copper.	1,955.83 marks	90.15 marks	.04609
54940	1368	May 5	McSorley & Son	Rhaetia	Metal stars	872.60 marks	16.31 marks	.01869
54778	1499	May 4	Berbecker & F.	do	Manufactures of brass	1,601.05 marks	159.25 marks	.09946
63422	11448	May 23	De Riesthal & Co.	Neckar	Lava gas-tips	24,062.40 marks	60.00 marks	.02437

64833	May 25	Fry & Schriber	Westphalia	Cutlery	10, 025. 78 marks.	70. 53 marks.	.06876
62338	May 20	Runk & Unger	Westernland	Manufactures of tin	50. 00 marks.	70. 00 marks.	1. 40
75888	June 22	Gerstendorfer Bros	Eider	Bronze powder	6, 319. 50 marks.	210. 55 marks.	.03332
102322	Aug. 18	Markt & Co	Moravia	Manufactures of brass and copper.	5, 655. 01 marks.	20. 00 marks.	.0037
105139	Aug. 25	Otto Baerlin	Frisia	Gespinst.	1, 146. 82 marks.	50. 70 marks.	.0044
102340	Aug. 19	Richard & Co.	Moravia	Cutlery	5, 655. 20 marks.	447. 45 marks.	.0793
109729	Sept. 2	Lester, William & Co.	Labrador	Manufactures of iron	1, 542. 00 francs.	213. 00 francs.	.1313
107876	Aug. 31	Reshove & Co	Eider	Filé	2, 040. 66 marks.	51. 74 marks.	.025
110358	Sept. 4	Jos. Schmidt.	Donau	Swords	73. 41 marks.	18. 00 marks.	.024519
112167	Sept. 8	Otto Baerlin	Rugia	Gespinst.	£81 9s. 9d.	£2 10s. 6d.	.0309
119756	Sept. 24	do	Servia	do	£55 4s. 4d.	£1 15s. 4d.	.03199
119919	Sept. 24	Kamak & Co.	Rhein	Cutlery	1, 170. 25 marks.	171. 78 marks.	.147
119913	Sept. 24	do	Salier	do	6, 831. 35 marks.	115. 00 marks.	.0168
123325	Sept. 30	A. Kastor.	Donau	do	2, 138. 60 florins.	112. 54 florins.	.0526
125949	Oct. 6	Richard & Co.	Westphalia	do	400. 44 marks.	15. 30 marks.	.0344
131307	Oct. 16	do	Bohemia	do	1, 928. 06 marks.	527. 02 marks.	.27334
131932	Oct. 19	Graef Bros.	Donau	Manufactures of iron and leather.	852. 68 florins.	17. 10 florins.	.02005
133922	Oct. 21	Chalhoun, Robbins & Co	Canada	Iron wire hair-pins	2, 435. 11 francs.	760. 00 francs.	.00312
139346	Oct. 31	Flandreau & Co.	Waesland	Harness	1, 100. 00 francs.	468. 13 francs.	.4255
139467	Nov. 2	Martin Marcus	Harmonia	Parts of watches	648. 00 marks.	8. 00 marks.	.0123
140256	Nov. 4	Irwin & Sons	Elbe	Cutlery	24, 468. 70 marks.	48. 24 marks.	.00197
72942	June 15	Schlessinger & Sons	Edam	Manufacture of tin	50. 00 marks.	75. 00 marks.	1. 50
77253	June 25	J. Rosenthal & Co	Werra	Cutlery	1, 525. 66 marks.	14. 12 marks.	.009255
78214	June 27	Calhoun, R. & Co	Harmonia	Iron wire hair-pins	1, 477. 41 francs.	6. 00 francs.	.00406
78824	June 29	Raymond, M. & Co	Olinde Rodrigues	Manufactures of brass and steel.	2, 670. 60 francs.	143. 85 francs.	.05386
76466	May 28	do	Rhein	Manufactures of brass and steel.	2, 622. 20 francs.	143. 45 francs.	.05746
79217	June 30	Seigman & Co	Elbe	Gespinst.	1, 368. 08 marks.	90. 75 marks.	.06672
79217	June 30	Siegmán & Bros	Elbe	Gespinst	2, 306. 00 marks.	139. 04 marks.	.06029
80362	July 1	Otto Baerlin	Nermandie	Filé	1, 561. 25 francs.	367. 50 francs.	.23539
80489	July 1	J. Rosenthal & Co.	Westernland	Pins and needles	837 80 marks.	235. 00 marks.	.28049
81910	July 6	Siegmán & Bros	Fulda	Gespinst.	2, 075. 70 marks.	72. 00 marks.	.03469
92192	July 28	Louis Rosenfeld	Salier	Bronze powder	1, 071. 50 marks.	35. 25 marks.	.03289
98086	Aug. 10	Susfeld Lorsh & Co	Rhein	Manufactures of steel and iron	1, 341. 00 marks.	4. 60 marks.	.00343
99026	Aug. 10	E. M. Benjamin	Germanic	Steel umbrellla ribs	6, 205. 90 francs.	912. 40 francs.	.14702
101060	Aug. 15	Oppenheimer & Sons	Neckar	Silk and cotton	4, 352. 40 francs.	261. 59 francs.	.0601
97384	Aug. 10	A. Kastor.	Rhein	Cutlery	5, 558. 95 marks.	529. 06 marks.	.09517
100710	Aug. 15	L. W. Morris & Son	Fulda	do	888. 58 florins.	45. 32 florins.	.051003
101604	Aug. 17	L. Hertzberg	Neckar	do	1, 282. 70 marks.	109. 10 marks.	.0849
144805	Nov. 10	G. H. Barbey	Moravia	Bronze powder	1, 400. 00 marks.	70. 00 marks.	.05
145272	Nov. 14	S. Ullmann	Main	do	396. 00 marks.	66. 00 marks.	.01666
146801	Nov. 16	Otto Baerlin	Gellert	Gespinst.	3, 148. 02 marks.	22. 88 marks.	.00724
146601	Nov. 16	Paul Zoerner	Main	Toys and gespinst	481. 05 marks.	9. 88 marks.	.0205
144397	Nov. 10	Markt & Co	Moravia	Cutlery	3, 458. 73 marks.	752. 95 marks.	.1217
148731	Nov. 20	Linders & Son	Lessing	do	1, 317. 26 marks.	180. 95 marks.	.1373
149496	Nov. 23	De Riesthal & Co.	Werra	Lava tips	3, 441. 00 marks.	86. 13 marks.	.025
151250	Nov. 21	Paul Bros.	do	Cutlery	6, 045. 27 marks.	406. 45 marks.	.0675
149166	Nov. 21	Koeller & Schmitz	do	do	2, 190. 38 marks.	301. 00 marks.	.1369
151677	Nov. 27	Steglich & Baese	Rhein	do	3, 875. 60 marks.	252. 95 marks.	.065

Schedule of advances on appraisalment and reappraisalment, Ninth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percentage of advance.
149207	11841	1885. Nov. 27	Alex. Coppel	Donan	Cutlery	8,087.50 marks	819.73 marks	.1012
157969	4479	Dec. 10	Markt & Co	Bohemia	do	3,522.20 marks	287.90 marks	.0817
157970	4480	Dec. 10	do	Rugia	do	1,738.30 marks	189.15 marks	.1088
149416	12090	Nov. 21	Graef Cutlery Company	Werra	do	6,684.70 marks	171.61 marks	.025
160417	7236	Dec. 15	Alex. Coppel	Neckar	do	4,964.19 marks	11.90 marks	.00239
162905	11138	Dec. 21	S. Ullmann	Werra	Bronze powder	1,869.00 marks	110.00 marks	.058855
165154	12726	Dec. 23	C. F. Rumpf	Moravia	Olive wood	80.30 marks	94.05 marks	1.1712
14172			W. E. Townsend	Ethiopia	Granite monument	£666 8s. 8d.	£1	.0015
80223	631	July 6	Peter Rafferty	Republic	do	£14	£5	.357
131117	10265	Oct. 16	Pietro Noline	Greece	Manufactures of marble	201.00 lire	216.00 lire	1.0745
23404	13580	Feb. 21	do	Aurania	do	168.00 lire	1.00 lire	.0059
9962	7685	Aug. 13	W. C. Townsend	State of Alabama	Dressed and polished stone	£400	£17 18s. 2d.	.04477
22950	11967	Feb. 24	Phelps, Dodge & Co	Britannic	Taggers' iron	£1,122 0s. 4d.	£17 13s. 4d.	.0157
25570	607	Mar. 2	Ed. Hill & Co	Lauristena	Antimony	£973 7s. 2d.	5s. per ton	.0057
23213	13429	Feb. 21	R. Crooks & Co	Ludgate Hill	do	£386 11s. 4d.	£1 per ton, less 3½ per cent.	.0249
8490	10053	Jan. 22	Great Western Dispatch	Britannic	Machinery	£81	£16	.1975
165280	8063	1884. Dec. 17	Auffmordt & Co	do	do	£25	£175 6s	7.0120
27481	3372	1885. Mar. 6	Phelps, Dodge & Co	Scythia	Taggers' iron	£2,954 8s. 11d.	£9 4s. 4d.	.0031
32567	8620	Feb. 16	A. Appleton	Germanio	Injectors	£2,610	£6 12s. 9d.	.249
133634	10131	Mar. 17	Ed. Hill	Katie	Antimony	£902 10s	5s. per ton	.006
33228	10023	Mar. 17	Phelps, Dodge & Co	Gallia	Taggers' iron	£3,761 19s. 2d.	£17 15s	.0049
37299	14879	Mar. 26	Ed. Hill	Cydonia	Antimony	£902 10s. 1d.	15s. per ton	.02
36637	13952	Mar. 25	do	Critic	do	£842 10s. 1d.	15s. per ton	.02
38990	17214	Mar. 30	Phelps, Dodge & Co	Aurania	Taggers' iron	£617 12s. 4d.	£6 14s. 5d.	.01
46819	8082	Apr. 16	Ed. Hill	Wetherby	Antimony	£840 1s. 4d.	15s. per ton	.02
47310	8611	Apr. 28	do	Christal	do	£830 10s	15s. per ton, less 3½ per cent.	.019
48234	9836	Apr. 20	A. Appleton	Adriatic	Injectors	£60 6s	£5 8s	.0895
49180	10736	Apr. 21	Phelps, Dodge & Co	do	Taggers' iron	£1,850 3s. 5d.	£118 4s	.0093
39570	17213	Mar. 31	do	Arizona	do	£1,318 10s. 1d.	£2 16s. 4d.	.0097
38990	17214	Mar. 30	do	Aurania	do	£617 12s. 4d.	£6 14s. 5d.	.0108
47147	8601	Apr. 18	do	City of Berlin	do	£629 14s. 11d.	£5 7s. 6d.	.0085
2145	5112	May 12	A. Gonzalez	Capulet	Wheel and pattern	\$200	\$50	.25
54007	431	May 2	Phelps, Dodge & Co	City of Rome	Taggers' iron	£1,516 18s. 7d.	£19 8s. 5d.	.0127
59073	6230	May 13	Ed. Hill	Viola	Antimony	£992 10s. 1d.	15s. per ton, less 3 per cent.	.019
58991	6369	May 13	Bruce & Cook	Dorset	Taggers' iron	£409 1s. 1d.	£39 2s. 7d.	.0955
59065	6248	May 18	Ed. Hill	Critic	Antimony	£840 1s. 4d.	15s. per ton, less 3 per cent.	.019

56863	3789	May 19	Phelps, Dodge & Co.	City of Chicago.	Taggers' iron	£1, 692 14s. 8d.	£14 8s. 9d.	.009
57543	4288	May 11	do	Servia	do	£3, 081 15s. 7d.	£6 9s. 7d.	.0021
57543	4287	May 11	do	Germanio	do	£865 13s. 1d.	£9 12s.	.0099
60836	8330	May 18	do	Adriatic	do	£924 15s. 1d.	£4 16s.	.0053
66084	14435	May 28	George Meier & Co.	Werra	Machinery	5, 534 90 marks	1,000 marks.	.18
66268	14587	May 29	Phelps, Dodge & Co.	City of Rome	Taggers' iron	£3, 179 16s. 10d.	£9 6s. 5d.	.0029
66567	317	June 1	do	Baltic	do	£2, 243 19s. 8d.	£16 1s. 7d.	.0071
72259	3169	June 6	do	City of Chester	do	£2, 251 19s. 4d.	£5 5s. 7d.	.0023
75647	6440	June 15	do	Adriatic	do	£1, 693 7s. 8d.	£4 16s.	.0026
75517	4873	May 11	Fuchs & Lang	Oder	Machinery	6, 350 marks	650 marks	.1023
49506	10365	June 22	Phelps, Dodge & Co.	Britannic	Taggers' iron	£3, 173 6s. 3d.	£3 4s. 3d.	.001
46424	10970	Apr. 2	Grey Bros	City of Berlin	Parts of machinery	£18.	£125.	6.945
47736	7937	Apr. 15	do	City of Richmond	Machinery	£800.	£425.	.5315
79687	9391	Apr. 18	do	City of Berlin	do	£160.	£.02	1.6375
82738	3388	June 30	S. S. Whitting.	Normandie	Paintings	3, 070. 10 francs	85 francs.	.0276
82423	3291	June 7	Hensel, Bruckman & L	Fulda	Brass and nickel	387. 50 marks	109. 55 marks.	28.2
	2973	July 7	Phelps, Dodge & Co	Servia	Taggers' iron	£3, 579 4s. 9d	117 boxes, 1s. per box, less 3 per cent.	.15
81445	1885	July 6	do	Germanic	do	£3, 544 14s. 2d	164 boxes, 1s. per box, less 3 per cent.	.22
83614	4537	July 9	T. Menhlebach	St. Laurent	Machinery	800 francs.	1,600 francs.	200
84678	6010	July 11	Phelps, Dodge & Co	City of Chester	Taggers' iron	£3, 326 6s. 2d.	1s. per box, less 3 per cent.	24
89558	11851	July 24	do	Nevada	do	£1, 437 13s. 4d	1s. per box, less 4 per cent.	.38
105343	14859	Aug. 25	Carl Nanz	Pennland	Brass and iron	100 marks.	28 marks.	.28
106987	16535	Aug. 28	Phelps, Dodge & Co	Dorset	Taggers' iron	£1, 077 6s. 4d	1s. per box, less 4 per cent.	.68
113061	5738	Sept. 9	do	Wisconsin	do	£1, 058 9s. 4d	do	.54
112930	5360	Sept. 9	do	Llandaff City	do	£4, 219 14s. 3d	do	.51
112930	5361	Sept. 9	do	do	do	£4, 163 3s. 3d	do	.56
107708	17954	Aug. 29	do	Egypt	do	2, 405 15s. 7d	do	.87
109294	1229	Sept. 1	T. Markgraf.	Donau	Manufactures of iron	1, 600 marks	150 marks	9.37
91656	14187	July 27	Hensel, B. & Co	Wieland	Machine	258 marks	141 marks	54.65
119527	13527	Sept. 23	Phelps, Dodge & Co	Roman	Taggers' iron	£4, 231 6s. 11d	1s. per box, less 4 per cent.	.52
110963	2907	Sept. 15	Passavant & Co	City of Berlin	Machinery	£50	£12.	24
120483	14620	Sept. 26	Phelps, Dodge & Co	Brooklyn City	Taggers' iron	£5, 017 0s. 8d	1s. per box, less 4 per cent.	1
51831	13931	Apr. 27	Fuchs & Lang	Eider	Machinery	4, 903 marks	580 marks	11.82
70062	4434	June 8	do	Main	do	5, 125 marks	675 marks	11.02
131869	9927	Oct. 17	A. H. Hart & Co	State of Indiana	do	£8 11s. 4d	6d. per can, on 282 cans.	82.45
138271	17376	Oct. 30	Phelps, Dodge & Co	Roman	Taggers' iron	£2, 565 14s. 2d	1s. per box, less 4 per cent.	.36
137442	16539	Oct. 27	do	Llandaff City	do	£3, 910 5s. 4d	do	.48
129716	7239	Oct. 13	Wells, Fargo & Co	St. Laurent	Carriage	2,700 francs.	150 francs.	5.55
145652	7145	Nov. 16	Hayward, P. & R.	Grecian Monarch	Saddlery	£11	£10	90.9
147364	9006	Nov. 17	Dietrich & Co	Lessing	Machinery	600 florins	16 florins	2.66
153024	1448	Nov. 27	A. M. Hunter	G. Monarch	Varnish	£48 6s. 9d	£1 16s.	3.72
153795	16550	Nov. 30	J. Hunt	France	Lead, in pipes	£23 17s	£2	8.38
155424	2044	Dec. 3	H. O. Northcote	Greece	Carriage	£50	£30	60
139577	541	Nov. 2	A. T. Mende	Elbe	Parts of machinery	1, 500 marks	390 marks	26

Schedule of advances on appraisement and reappraisement, Ninth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
164186	11395	1885. Dec. 22	N. G. Taylor & Co.	Adriatic	Taggers' iron	£251 16s. 10d.	6d. per box	3
25393	816	Mar. 2	R. H. Wolff & Co.	Republic	Corset steel	£49 16s. 3d.	£7 5s. 6d.	15
32160	8367	Mar. 16	T. Scott	Fulda	Steel, in bars	5,800 kroners	200 kroners	3.51
35162	12805	Mar. 23	C. J. Waddell & Co.	Rosalo	Powdered talc	1,285 lire	342.60 lire	26.66
66092	14290	May 28	R. H. Wolff & Co.	Wisconsin	Steel, in sheets	£214 2s. 11d.	£31 4s.	14.57
W. H. & T.	9124	June 19	E. S. Wheeler & Co.	Belgenland	Steel wire rods	£185 17s. 9d.	10s. per ton	7
W. H. & T.	1383	June 2	do	Westernland	do	£158 13s.	3s. per ton	3
92156	14451	June 27	R. H. Wolff & Co.	Britannic	Steel, in sheets	£81 0s. 4d.	£10 18s.	13.58
95087	1553	Aug. 3	do	Republic	do	£80 8s. 5d.	£8 5s.	10.26
94558	884	Aug. 3	Phelps, Dodge & Co.	Brooklyn City	Taggers' iron	£5,324 10s. 4d.	1s. per box, less 3½ per cent.	.8
125872	2856	Oct. 6	Mayer, Strouse & Co.	Germanic	Steel, in sheets	£452 5s. 9d.	1s. 4½d. per cwt	5
132933	11380	Oct. 19	R. H. Wolff & Co.	Etruria	do	£99 2s. 6d.	17s. 6d. per ton on 5 tons.	4.39
136101	14891	Oct. 26	Naylor	Adriatic	Cotton ties	£756 5s.	5s. 6d. per ton on 125 tons.	4.54
136950	13793	Oct. 26	R. H. Wolff & Co.	Arizona	Corset steel	£107 13s.	17s. 6d. per ton	4.39
132028	10082	Oct. 19	J. A. Jansen	Noordland	Steel wire rods	51,787.50 marks	2½ per cent.	2.50
139567	789	Nov. 2	do	Recovery	do	15,245.74 marks	2½ per cent	2.50
143524	5095	Nov. 10	R. H. Wolff & Co.	Celtic	Corset steel	£901 15s. 7d.	17s. 6d. per ton	4.39
141410	2035	Nov. 5	P. A. Frasse & Co.	Gallia	Goods in excess	£28 15s. 3d.	£5	17.39
143198	4612	Nov. 9	Mayer, Strouse & Co.	Celtic	Corset steel	£547 7s. 3d.	1s. 4½d. per cwt., on 434 cwt	5
150320	12834	Nov. 23	R. H. Wolff & Co.	Adriatic	do	£128 14s. 7d.	{ £1 15s. per ton. £2 5s. per ton, on 8 tons.	11.47 14.28
156571	2828	Dec. 7	J. A. Jansen	Jan Breydel	Steel wire rods	18,915 marks	6 marks per ton, on 208,200 kilograms, less 2½ per cent.	6.25
156093	2156	Dec. 5	do	H. Blanchard	do	27,925.70 marks	6 marks per ton, on 300,000 kilograms, less 2½ per cent.	6.25

D. C. HALSTED,
Assistant Appraiser, Ninth Division

Schedule of advances on appraisement and reappraisement, Tenth Division, from March 1, 1885, to January 1, 1886.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
.....	6715	Sept. 11	G. W. Faber.....	Alpes.....	Cigars.....	\$217.55.....	\$22.75.....	Per cent. 10.13+
.....	6717	Sept. 11	do.....	do.....	do.....	388.25.....	34.00.....	8.76+
.....	6821	Sept. 11	Park & Tilford.....	do.....	do.....	6,579.5.....	476.90.....	7.23+
.....	6822	Sept. 11	Acker, Merrill & Condit.....	do.....	do.....	5,424.80.....	411.20.....	7.57+
.....	6716	Sept. 11	G. W. Faber.....	do.....	do.....	833.38.....	65.25.....	7.88+
.....	8767	Sept. 15	H. R. Kelly & Co.....	Newport.....	do.....	570.00.....	50.00.....	8.77+
.....	9717	Sept. 17	Park & Tilford.....	City of Alexandria.....	do.....	9,268.50.....	649.50.....	7.00+
.....	9718	Sept. 17	Acker, Merrill & Condit.....	do.....	do.....	6,299.40.....	479.10.....	7.62+
.....	9716	Sept. 17	William H. Thomas & Bro.....	do.....	do.....	7,338.00.....	397.20.....	5.41+
.....	10147	Sept. 17	G. W. Faber.....	do.....	do.....	448.00.....	29.50.....	6.03+
.....	10149	Sept. 18	do.....	do.....	do.....	573.80.....	49.55.....	8.55+
.....	10150	Sept. 18	do.....	do.....	do.....	775.65.....	73.70.....	9.41+
.....	10148	Sept. 18	do.....	do.....	do.....	839.44.....	75.13.....	8.93+
.....	12854	Sept. 22	Park & Tilford.....	Saratoga.....	do.....	6,687.75.....	543.00.....	8.13+
.....	13259	Sept. 22	G. W. Faber.....	do.....	do.....	206.50.....	20.90.....	9.70+
.....	12761	Sept. 22	Acker, Merrill & Condit.....	do.....	do.....	9,062.70.....	614.80.....	6.77+
.....	13260	Sept. 22	G. W. Faber.....	do.....	do.....	552.00.....	55.60.....	9.96+
.....	17636	Sept. 29	L. P. and J. Frank.....	Niagara.....	do.....	237.50.....	20.00.....	8.43+
.....	18060	Sept. 29	G. W. Faber.....	City of Puebla.....	do.....	603.00.....	48.00.....	9.55+
.....	481	Oct. 1	do.....	do.....	do.....	192.00.....	18.00.....	7.96+
.....	480	Oct. 1	do.....	do.....	do.....	459.50.....	40.70.....	9.37+
.....	3004	Oct. 6	do.....	Cienfuegos.....	do.....	589.00.....	61.30.....	8.71+
.....	482	Oct. 1	do.....	City of Puebla.....	do.....	9,424.70.....	660.10.....	1.03+
.....	77	Oct. 1	Park & Tilford.....	do.....	do.....	7,679.35.....	620.40.....	10.35+
.....	79	Oct. 1	Acker, Merrill & Condit.....	do.....	do.....	13,481.55.....	882.20.....	8.07+
.....	3850	Oct. 8	Park & Tilford.....	City of Washington.....	do.....	9,708.25.....	715.60.....	6.54+
.....	3884	Oct. 8	Acker, Merrill & Condit.....	do.....	do.....	968.90.....	69.10.....	7.36+
.....	4659	Oct. 8	G. W. Faber.....	do.....	do.....	335.10.....	32.90.....	7.12+
.....	4660	Oct. 8	do.....	do.....	do.....	9,476.00.....	519.00.....	9.55+
.....	8265	Oct. 15	William H. Thomas & Bro.....	Alpes.....	do.....	532.95.....	49.65.....	5.47+
.....	9205	Oct. 15	G. W. Faber.....	do.....	do.....	342.20.....	34.10.....	9.21+
.....	9204	Oct. 15	do.....	do.....	do.....	7,296.50.....	524.50.....	9.94+
.....	8266	Oct. 15	Park & Tilford.....	do.....	do.....	6,501.35.....	508.40.....	7.18+
.....	8264	Oct. 15	Acker, Merrill & Condit.....	do.....	do.....	13,016.65.....	934.10.....	7.81+
.....	12530	Oct. 22	Park & Tilford.....	City of Alexandria.....	do.....	10,467.35.....	804.50.....	7.17+
.....	12528	Oct. 22	Acker, Merrill & Condit.....	do.....	do.....	575.25.....	56.10.....	7.68+
.....	12768	Oct. 22	G. W. Faber.....	do.....	do.....	668.24.....	63.35.....	9.73+
.....	12757	Oct. 22	do.....	Niagara.....	do.....	122.00.....	18.50.....	9.43+
.....	12940	Oct. 22	J. A. Ferrer.....	City of Alexandria.....	do.....	599.05.....	57.75.....	14.75+
.....	16315	Oct. 27	G. W. Faber.....	Newport.....	do.....	463.00.....	36.00.....	9.51+
.....	16314	Oct. 27	G. W. Faber.....	Newport.....	do.....	.....	.....	7.77+

Schedule of advances on appraisalment and reappraisalment, Tenth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
								<i>Per cent.</i>
.....	17409	Oct. 30	W. H. Thomas & Bro	City of Mexico	Cigars	10,261.80	568.20	5.53+
.....	17408	Oct. 30	Park & Tilford	do	do	10,786.25	774.50	7.17+
.....	17406	Oct. 30	Acker, M. & Condit	do	do	9,461.30	706.20	7.46+
.....	17919	Oct. 31	G. W. Faber	do	do	797.13	72.25	9.03+
.....	17920	Oct. 31	do	do	do	484.97	42.63	8.67+
.....	1758	Nov. 5	Park & Tilford	City of Puebla	do	7,772.85	578.80	7.43+
.....	1757	Nov. 5	Acker, M. & C	do	do	7,793.05	588.30	7.54+
.....	2683	Nov. 5	G. W. Faber	do	do	352.50	39.25	11.08+
.....	2682	Nov. 5	do	do	do	873.50	87.75	10.04+
.....	2763	Nov. 5	F. Garcia & Bro	do	do	840.00	48.00	5.71+
.....	4871	Nov. 10	Park & Tilford	Niagara	do	2,990.96	223.00	7.45+
.....	4870	Nov. 10	Acker, M. & C	do	do	5,668.32	441.00	7.77+
.....	5616	Nov. 12	William H. Thomas & Bro	City of Washington	do	8,850.75	498.00	5.62+
.....	5617	Nov. 12	Acker, M. & C	do	do	5,939.00	446.00	7.50+
.....	5615	Nov. 12	Park & Tilford	do	do	6,233.10	462.90	7.42+
.....	6126	Nov. 12	G. W. Faber	do	do	394.65	36.10	9.11+
.....	8991	Nov. 17	A. S. Rosenbaum	Newport	do	1,435.50	75.00	5.23+
.....	9661	Nov. 18	Park & Tilford	do	do	3,577.98	279.00	7.78+
.....	9662	Nov. 18	Acker, M. & C	do	do	862.40	78.00	9.04+
.....	10237	Nov. 18	Park & Tilford	Alpes	do	6,862.00	506.00	7.37+
.....	10238	Nov. 18	Acker, M. & C	do	do	5,478.00	412.90	7.53+
.....	10890	Nov. 19	G. W. Faber	do	do	355.60	27.80	7.83+
.....	10891	Nov. 19	do	do	do	360.50	30.50	8.47+
.....	10889	Nov. 19	do	do	do	314.00	28.00	8.90+
.....	13071	Nov. 24	Park & Tilford	Saratoga	do	2,397.00	204.20	8.51+
.....	13072	Nov. 24	Acker, M. & C	do	do	1,631.70	151.00	9.25+
.....	13825	Nov. 27	William H. Thomas & Bro	City of Alexandria	do	8,075.80	494.20	5.10+
.....	13828	Nov. 27	Park & Tilford	do	do	6,329.75	489.00	7.72+
.....	13829	Nov. 27	Acker, M. & C	do	do	4,049.30	294.00	7.26+
.....	14685	Nov. 27	G. W. Faber	do	do	519.97	53.50	10.28+
.....	14686	Nov. 27	do	do	do	455.95	45.55	9.99+
.....	952	Dec. 2	Park & Tilford	Niagara	do	2,381.80	175.00	7.31+
.....	957	Dec. 2	Acker, M. & C	do	do	1,474.16	126.00	8.54+
.....	950	Dec. 2	G. W. Faber	do	do	561.80	51.75	9.22+
.....	1756	Dec. 4	Park & Tilford	Trinidad	do	4,599.50	314.50	6.83+
.....	1757	Dec. 4	Acker, M. & C	do	do	5,783.70	382.30	6.60+
.....	1835	Dec. 4	G. W. Faber	do	do	881.65	86.40	9.87+
.....	3306	Dec. 8	Park & Tilford	Newport	do	2,055.40	143.00	6.90+
.....	2668	Mar. 5	Schroder & Bon	City of Puebla	do	192.00	13.00	6.77+
.....	5630	Apr. 10	Gorsells & Co	do	do	184.55	15.65	8.15+
.....	4992	July 9	Park & Tilford	City of Alexandria	do	9,314.60	665.50	7.03+

4993	July 9	Acker, Merrill & Condit	do	9,705.75	737.80	7.59+
4991	July 9	G. W. Faber	do	950.92	95.00	9.99+
7599	July 14	H. R. Kelly & Co	Newport	595.18	52.50	8.73+
7333	July 14	G. W. Faber	do	505.50	49.00	9.70+
8735	July 16	Park & Tilford	Capulet	7,929.00	508.30	7.03+
8734	July 16	Acker, Merrill & Condit	do	7,791.00	604.30	7.75+
12186	July 23	do	City of Puebla	8,249.60	562.40	6.74+
12187	July 22	Park & Tilford	do	7,654.10	537.30	7.01+
12148	July 23	G. W. Faber	do	362.02	31.00	8.56+
15925	July 29	W. H. Thomas & Bro	City of Washington	2,825.29	247.08	8.74+
15928	July 29	do	do	291.00	9.00	3.09+
16038	July 29	G. W. Faber	do	436.90	37.00	8.43+
15927	July 29	Acker, Merrill & Condit	do	8,282.25	616.50	7.43+
15926	July 29	Park & Tilford	do	8,856.65	644.50	7.27+
3635	Aug. 6	do	Alpes	4,738.10	351.90	7.40+
3634	Aug. 6	Acker, Merrill & Condit	do	3,962.20	308.80	7.77+
4255	Aug. 7	G. W. Faber	do	732.26	69.00	9.42+
4254	Aug. 7	do	do	309.00	31.00	10.03+
7353	Aug. 12	Acker, Merrill & Condit	Saratoga	5,491.90	456.30	8.32+
7430	Aug. 12	Park & Tilford	City of Alexandria	8,872.90	630.10	7.10+
7873	Aug. 13	G. W. Faber	do	500.10	37.50	7.40+
7872	Aug. 13	do	do	213.75	20.00	9.38+
10303	Aug. 18	do	Cienfuegos	202.60	20.25	9.90+
10624	Aug. 18	Park & Tilford	do	4,318.85	299.00	6.92+
10625	Aug. 18	Acker, Merrill & Condit	do	3,892.25	294.50	7.55+
14488	Aug. 25	G. W. Faber	Newport	639.00	66.25	10.32+
14489	Aug. 25	do	do	1,507.78	130.40	8.62+
14490	Aug. 25	do	do	659.50	49.00	7.43+
14563	Aug. 25	H. R. Kelly & Co	do	570.00	50.00	8.77+
16027	Aug. 27	Park & Tilford	City of Puebla	10,523.80	703.20	6.67+
16025	Aug. 27	Acker, Merrill & Condit	do	7,379.55	532.20	7.20+
16254	Aug. 27	G. W. Faber	do	244.00	20.75	8.11+
461	Sept. 1	do	Saratoga	415.00	40.75	9.63+
1890	Sept. 3	Park & Tilford	City of Washington	7,223.25	588.50	8.16+
1889	Sept. 3	Acker, Merrill & Condit	do	7,886.80	558.50	7.07+
6824	Sept. 11	Wm. H. Thomas & Bro	Alpes	485.00	15.00	3.09+
6825	Sept. 11	Watjen, Toel & Co	do	276.00	24.00	6.38+
15231	Sept. 11	W. H. Hughes & Co	Ethiopia	£135 12s 6d	£33 15s	22½
2311	Sept. 11	M. M. Goldsmidt & Co	Amérique	1,075 francs	45 francs	4½
4069	Sept. 11	Bouche fils & Co	P. Caland	5,041.65 marks	20 marks	0.395
14968	Sept. 11	J. Osborn, Son & Co	C. Lafitte	16,925 francs	50 francs	3+
4474	Sept. 11	J. Bertschman	Belgenland	240 marks	674 marks	280½
5478	Sept. 11	John A. Norman	Rhynland	72 marks	72 marks	100
11050	Sept. 11	Myers & Co	do	40 marks	26.40 marks	65
7342	Sept. 11	Merchants' Dispatch	Holland	£45 3s. 9d	\$0.78	.....
7343	Sept. 11	do	do	£206 11s	\$58.98	5.75
9532	Sept. 11	H. P. Finlay	Croma	£170	£13 6s. 3d	7+
728	Sept. 11	G. Frazer	British Queen	£11	£1 4s. 6d	1.11+
5867	Sept. 11	H. Muller	Moravia	112 marks	103 marks	91+
2531	Sept. 11	G. Laport	Elbe	\$16.50	\$49.50	300½
1447	Sept. 11	V. F. Lieber	State of Alabama	£13 6s. 8d	£1	7+
69060	Sept. 11	H. G. Schmidt & Co	Tower Hill	£45 1s. 6d	\$18	8.25
			Lime and lemon juico			

Schedule of advances on appraisement and reappraisement, Tenth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
78541	13883	Sept. 11	Stevens & Co.	Harmonia	Fruit juice.	817.56 marks.	2 marks per 100 liters.*	Per cent.
77911	13354	Sept. 11	Meisner, Ackerman & Co.	Uranus	do	4,603.80 marks	4 marks per 100 liters.*	.....
81506	3468	Sept. 11	J. S. Oden	Germanio	Ginger ale.	£70	12 shillings*	8
110366	2758	Sept. 11	M. Lieno & Co.	Island	Fruit juice.	1,717 marksc.	2 marks per 100 liters.*	.....
110130	1855	Sept. 11	Mayer Bros. & Co.	do	do	5,887 marks.	2 marks per 100 liters.*	.....
137200	16446	Sept. 11	Windmuller & R.	Polaria	do	3,544 marks.	.51 marks per 100 liters.*	.....
151971	1507	Sept. 11	Knopk frères.	Rhine	Beer.	1,332 marks.	107.20 marks.	8+
23168	13492	Feb. 24	F. E. McAllister	Columbia	Garden seeds	1,242.60 francs.	100 francs.	8+
76891	12205	June 24	M. Lvenig.	Moravia	Finished furniture	1,330 francs.	72 francs.	5½
87091	9108	July 16	Mrs. Provost.	Amérique	do	95 francs.	15 francs.	15½
75753	10490	June 22	W. P. Judge.	Orinoco	Onions.	£8 12s. 9d.	12s. 6d.	7+
90565	12862	Aug. 6	Kunhardt & Co.	G. W. Clyde.	Vegetables	\$580.	\$22	3+
98045	5184	Aug. 9	Ris & Brady.	Schiedam.	Anchovies.	492.15 florins.	36.90 florins.	7+
140911	1769	Nov. 5	Alart & McGuire.	do	Vegetables in salt.	2,908 florins.	132 florins.	4+
152916	15284	Nov. 20	Wm. Haaker & Co.	Edam.	Anchovies in salt.	3,965 francs.	965 francs.	24+
25584	327	Mar. 2	C. P. Woodward & Co.	Orinoco.	Vegetables	£8 8s.	12s. 6d.	7+
25443	324	Mar. 2	Titus Bros.	do	do	£95 6s. 9d.	£8 3s. 6d.	8+
28406	3977	Mar. 9	J. E. Stow.	Celtic	do	£55.	£20.	36
28709	4325	Mar. 9	J. Hinton	Ailsa	do	£49 1s.	4s.	8+
156932	3332	Dec. 8	B. & K. Schulz.	Ems	Potatoes	50 R. M.	20 marks.	40
158335	4777	Dec. 11	W. Ebbitt.	Assyria	Castile soap.	3,795 lire.	1½ lire per 100 kil- ograms.†	.....
138767	100	Oct. 31	C. Rhinebolt.	Harmonia	Prepared vegetables.	\$6,399*	.....	.....
116264	9634	Sept. 3	Schultz & Co.	Spain.	Expressed oil.	4,542 lire.	2 lire.	7+
117624	11349	Sept. 21	E. Ehrman.	Rhine	Sweetmeats.	140 10 R. M.	25 R. M.	17+
43100	3805	Apr. 7	Lawrence, Giles & Co.	Ehrenfels.	Oranges.	10,630.35 livres	77 livres	6+
44851	6272	Apr. 7	D. La Scala	Mercia	do	855 livres	22 livres	2+
58640	5674	May 12	do	Teutonia	do	1,531 livres	36 livres	2+
64155	13029	May 25	A. Minaldi & Co.	Scotia	do	10,512 livres	8½ livres	.007+
61068	9054	May 18	W. H. Westervelt & Co.	Bruetaida.	Lemons.	10,608 livres	3 livres	.002+
73249	8052	June 16	D. Bonanno	Sidonio	Oranges	8,552 livres	31 livres	.3
72855	8876	June 15	J. L. Sader & Co.	Iniziatavia	do	789.25 livres	48 livres.	6+
70432	7759	June 16	Weisner Son & Co.	Britannia	do	368.80 livres	12 livres	3+
84019	5100	July 10	D. Bonanno	Alesia	do	1,302 livres	472 livres	36+
91146	13756	July 25	Lawrence, Giles & Co.	Polcevera.	do	468 livres	118 livres	25+
94800	1316	Aug. 3	J. L. Sader & Co.	Republic	do	£285 18s. 2d	£11 12s.	3+
97569	4966	Aug. 9	L. Connolly & Co.	Germanio	do	£114 18s. 9d	£43 18s.	37+

122525	16911	Sept. 29	O. G. Mayer.	Servia.....	Grapes.....	3, 206 pts.	381 pts.	11+
126382	3713	Oct. 7	Sgoble & Day.	Gallia.....	do.....	2, 024 pts.	190 pts.	9+
126382	3715	Oct. 7	do.....	do.....	do.....	2, 016 pts.	190 pts.	9+
126382	3717	Oct. 7	do.....	do.....	do.....	928 pts.	87 pts.	9+
129992	7522	Oct. 13	O. G. Mayer	Aurania.....	do.....	612 pts.	51½ pts.	8+
129992	7516	Oct. 13	do.....	do.....	do.....	1, 209 pts.	56 pts.	4+
131379	8937	Oct. 16	do.....	City of Berlin	do.....	278 pts.	86 pts.	30+
130036	7499	Oct. 13	Sgoble & Day.	Aurania.....	do.....	750 pts.	37.50 pts.	5+
130036	7494	Oct. 13	do.....	do.....	do.....	570 pts.	29 pts.	5+
130036	7498	Oct. 13	do.....	do.....	do.....	576 pts.	36 pts.	6+
130036	7480	Oct. 13	do.....	do.....	do.....	3, 080 francs.	175 francs.	5+
130036	7489	Oct. 13	do.....	do.....	do.....	4, 040 pts.	156 pts.	3+
130036	7488	Oct. 13	do.....	do.....	do.....	862 pts.	101 pts.	11+
129265	6098	Oct. 12	Schulz & Ruckgaber.	do.....	do.....	624 pts.	52 pts.	8+
133096	11153	Oct. 20	do.....	Celtic.....	do.....	£18 4s.	£13.	72+
135946	14608	Oct. 26	Sgoble & Day.	City of Montreal	do.....	780 pts.	39 pts.	5+
136209	15316	Oct. 26	Otto G. Mayer	City of Chester	do.....	2, 240 pts.	640 pts.	28+
136209	15353	Oct. 26	do.....	Adriatic.....	do.....	1, 778 pts.	534 pts.	30+
143494	4787	Nov. 10	do.....	do.....	do.....	3, 882 pts.	3, 882 pts.	100+
140040	832	Nov. 2	do.....	Celtic.....	do.....	4, 248 pts.	1, 296 pts.	03+
40893	921	Apr. 2	do.....	Germanic.....	do.....	910 francs.	350 francs.	38+
25342	117	Mar. 2	Olivet Bros	C. Leoville.....	Onions.....	£44 19s. 3d.	£2 5s. 6d.	5+
30474	6438	Mar. 11	do.....	Orinoco.....	Tomatoes.....	£19 8s. 11d.	£1 12s. 5d.	7+
40796	926	Apr. 2	Sgoble & Day.	Trinidad.....	Onions.....	£8 5s.	£2 15s.	33½+
40795	925	Apr. 2	do.....	State of Nebraska	do.....	910 francs.	350 francs.	38+
30922	6929	Mar. 12	Frazer & Edwards	C. Leoville.....	do.....	£22 1s.	£7 7s.	33+
32288	8917	Mar. 16	John Nix & Co	State of Georgia	do.....	£9 3s. 6d.	1s.	05+
32288	8918	Mar. 16	do.....	Orinoco.....	do.....	£73 10s. 6d.	£7 4s. 11d.	9+
53395	15511	Apr. 30	J. P. Smith.	St. Laurent.	Prepared vegetables.	1, 921. 25 francs.	156. 00 francs.	8+
5624	14365	Apr. 27	N. J. Clark	Italia.....	Expressed oil.....	217. 80 francs.	36. 00 francs.	16+
54057	639	May 2	E. Fongera & Co.	Noordland.....	Extract of meat.....	4, 908. 00 francs.	114. 30 francs.	2+
49146	10785	Apr. 21	A. Penissat.	Normandie.....	Prepared vegetables.....	2, 476. 46 francs.	206. 37 francs.	8+
54661	1162	May 4	W. A. Brown & Co.	Rhaetia.....	do.....	2, 114. 60 francs.	750. 00 francs.	35+
56417	3858	May 8	Diedrich & Co.	Amerique.....	Sweetmeats.....	854. 40 francs.	96. 00 francs.	11+
58247	5228	May 12	Regenhard & Scheville	Newport.....	do.....	72. 00 francs.	. 75 franc per pound.†	
61365	9103	May 18	A. H. De Rouge.	Independente.....	Expressed oil.....	930. 10 francs.	33. 60 francs.	3+
62683	10386	May 22	F. H. Leggett & Co	Dorian.....	do.....	2, 500. 00 livres	140. 00 livres	5+
65880	14215	May 28	D. De Castro & Co.	do.....	do.....	1, 190. 00 livres	75. 00 francs.	6+
65506	13646	May 26	G. Caffa.....	Chat. Leoville.....	do.....	1, 160. 20 livres	137. 50 francs.	11+
64398	12636	May 25	N. B. Fox & Bro	City of Berlin	Condensed milk.....	£38 6s. 8d.	£2 10s.	6+
62183	9706	May 20	A. A. Low & Bro	Albany.....	Sweetmeats.....	\$4, 103. 00.	\$4. 20.	1+
16008	1762	June 2	F. H. Leggett & Co	Portia.....	Prepared vegetables.....	\$37. 00.	\$7. 30.	18+
66129	14534	June 28	J. D. Nordlinger & Co	Miako.....	Fire-crackers.....	\$2, 584. 47.	\$50. 00.	1+
66129	14535	June 28	do.....	do.....	do.....	\$2, 706. 49	\$50. 00.	1+
78299	13477	June 27	do.....	H. C. Sibley.....	do.....	\$4, 872. 55.	\$101. 25.	2+
136459	15587	Oct. 30	do.....	Alexandria.....	Fruit in sugar.....	10, 821. 13 livres	. 48 livre per kilo-gram.	
66430	228	June 29	J. G. Curtis	Miako.....	Fire-crackers.....	\$4, 821. 80.	\$100. 00.	2+

† Record incomplete as to weight.

† Record incomplete as to quantity.

* Record incomplete.

Schedule of advances on appraisement and reappraisement, Tenth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importers.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
66430	229	June 29	J. G. Curtis	Miako	Fire-crackers	\$4,686.08	\$100.00	2+
66188	14564	June 29	C. Von Pustan	do	Sauce	\$158.52	\$13.75	8+
74482	8964	.....	Thurber, Whyland & Co	Belgenland	Extract of meat	\$268 18.	\$15 68	4+
78091	13640	June 27	J. G. Curtis	H. C. Sibley	Fire-crackers	\$1,635.55	\$30	1+
70322	14902	June 30	Sprague, Warner & Co	Grecian Monarch	Prepared vegetables	\$599 148. 11d	198. 4d	1+
8770	3438	July 6	Reiss & Brady	Suevia	Manufactured article n. o. p. f.	1,896.20 marks	8.00 marks	4+
79445	14948	June 30	do	Schiedam	Anchovies	456.00 florins	42.00 florins	9+
81739	2420	July 6	Rosenstein Bros.	P. Caland	do	610.00 florins	175.00 florins	28+
144367	5695	Nov. 12	Reiss & Brady	Moravia	Prepared fish	1,300.00 marks	50.00 marks	3+
143082	4367	Nov. 9	do	P. Caland	Anchovies	527.25 florins	50.00 florins	9+
142511	3754	Nov. 7	Levy & Levis	Holland	Fruit in sugar	15,972.61 francs	500.00 francs	3+
152916	15284	Nov. 20	William Haaker & Co	Edam	Prepared vegetables	3,965.00 florins	115.00 florins	2+
158339	4925	Dec. 20	Galwey & Cassado	Assyria	Expressed oil	245.00 livres	96.00 livres	39+
158400	4988	Dec. 8	Levy & Levis	do	Fruit in sugar	4,115.00 livres	355.00 livres	8+
162101	9475	Dec. 18	L. de Bebian	St. Germain	Chocolate	2,161.45 francs	62.50 francs	2+
166182	13989	.....	C. M. Crittenden	Waesland	Extract of meat	\$459 28	\$12	2+
71233	5351	June 10	A. Pusico	Trinacria	Expressed oil	120.00 livres	1 livre per gallon.†	.....
134242	12515	Oct. 22	J. D. Nordlinger & Co	Cristoforo	Fruit in sugar	1,542.38 livres	2½ livres per 50 kilo- ograms.†	.....
158400	4989	Dec. 9	Levy & Levis	Assyrian	do	1,150.25 livres	6 livres per 100 kilo- grams.†	.....
158088	4928	Dec. 10	J. A. Janssen	do	do	2,477.68 livres	2 livres per 50 kilo- grams.†	.....
160767	8123	Dec. 16	J. P. Smith	Zeeland	Extract of meat	26,017.16 francs	28.*	.....
34056	11040	Mar. 18	Russel & Co	Emily Reed	Fire-crackers	\$1,767.97	\$152.50	8.68
34058	11042	Mar. 18	do	do	do	2,609.00	50.00	1.96
34058	11043	Mar. 18	do	do	do	2,609.86	50.00	1.96
34059	10902	Mar. 18	do	do	do	2,391.36	50.88	2.08
34060	11041	Mar. 18	do	do	do	4,826.00	100.00	2.07
41566	2261	Apr. 3	do	Wandering Jew	do	2,609.00	50.00	1+
41566	2262	Apr. 3	do	do	do	2,609.00	50.00	1+
41566	2263	Apr. 3	do	do	do	2,609.00	50.00	1+
34205	11044	Mar. 13	W. P. Howell	Emily Reed	do	735.18	35.00	4.76
34205	11045	Mar. 10	do	do	do	2,656.00	50.00	1.88
2304	2304	Apr. 6	do	Wandering Jew	do	3,777.80	70.00	1+
2305	2305	Apr. 6	do	do	do	747.83	30.00	4+
23511	14273	Mar. 24	do	L. J. Morse	do	4,240.00	80.00	1.8+
23511	14272	Mar. 24	do	do	do	1,477.00	17.31	1+
40373	674	Apr. 1	J. D. Nordlinger	Escort	do	5,107.60	50.00	9.08
40373	673	Apr. 1	do	do	do	2,793.79	50.00	1+
26491	1982	Mar. 3	do	Grande	do	2,526.00	50.00	1.9+

26491	1983	Mar. 3	do	do	do	2,080.00	50.00	1.8+
26491	1984	Mar. 3	do	do	do	2,570.00	50.00	1.9+
34058	11358	Mar. 18	Russel & Co	Emily Reed	do	2,609.00	50.00	1.96
167943	11429	Dec. 24	Zuricaily & Arg	Donan	Vinegar, pickles	1,475.00 francs	165.00 francs	11.11
40305	375	Apr. 1	F. H. Legget & Co	India	Expressed oil	10,147.00 francs	454.50 francs	4.98
93022	15960	Aug. 11	do	Olympia	do			
40874	1826	Apr. 2	Hartwig, Schrader & Co	Chat. Leoville	Prepared vegetables	9,923.95 francs	319.00 francs	3.21
84514	5875	July 6	do	Geo. Chester	do	5,990.71 francs	300.00 francs	5+
40939	1350	Apr. 2	H. T. Wills	C. Leoville	do	15,988.00 francs	2,100.00 francs	14+
44708	5332	Apr. 10	McKesson & Robbins	Westernland	do			
86912	8914	July 16	do	Rhineland	Extract of meat	\$760 16s	\$21 1s	.13
44770	5852	Apr. 10	G. A. Clark & Bro	Devonia	do	\$543 18s	\$228s	4+
40180	318	Apr. 7	C. von Pustean	Escort	Sweetmeats	\$5	\$2.50	.50
34267	11319	Mar. 10	do	Emily Reed	Sauce	\$158.02	\$13.75	8+
108141	17519	Aug. 31	do	Crescent	do	\$158.02	\$13.75	8+
47342	8641	Apr. 18	Park & Tilford	Pennland	Sweetmeats	\$460 60	\$129.50	28+
90092	12554	July 23	do	Euphemia	Extract of meat	9,559.50 francs	10s. 6d	
45831	7966	Apr. 14	Rose Bros	Volkon	Expressed oil	11,997.50 francs	1,215.00 francs	10+
50068	11802	Apr. 23	Stallman & Fulton	Pavonia	Fruit in sugar	7,016.34 livres	50 livres	6+
27697	3518	Mar. 6	do	Seythia	Castile soap	\$74 0s. 3d	\$6 0s. 3d	8+
37413	15345	Mar. 26	do	Bothnia	do	\$74 18s	\$4 10s	5+
42307	3357	Apr. 6	J. G. Curtis & Co	Wandering Jew	do	\$74 8s	\$4 10s	5+
51391	13556	Apr. 27	A. Penissat	Alesia	Fire-crackers	\$7,239.00	\$150	2+
91101	13648	Aug. 10	do	C. Leoville	Expressed oil	2,485.00 francs	360.00 francs	14+
42408	3495	Apr. 6	A. A. Cobb	Wandering Jew	Prepared vegetables	14,938.00 francs	1,500.00 francs	10+
22173	13486	Feb. 24	A. Bozzo	Columbia	Fire-crackers	\$2,009.00	\$60.00	2+
25172	45	Mar. 2	G. A. & E. Meyer	Trinacria	Shoes	538.60 livres	30.00 livres	5+
25090	351	Mar. 2	G. Spinetti	do	Expressed oil	937.00 livres	15.00 livres	1.5+
27173	2766	Mar. 5	J. P. Smith	Spain	do	1,366.65 francs	55.75 francs	4+
84293	5353	July 20	do	Pennland	Prepared vegetables	1,524.05 livres	42 francs	2-
96508	3667	Aug. 22	do	Waesland	Extract of meat	12,667.24 francs		
103727	13191	Aug. 22	do	Pennland	do	12,808.00 francs	\$16.2s	3+
112163	4376	Sept. 8	do	Germanic	do	12,729.00 francs		
119112	14156	Sept. 24	do	Westernland	Fruits in spirits	4,545.25 francs	9.80 francs	19+
127839	5726	Sept. 21	do	Rhineland	Extract of meat	15,604.00 francs		
25138	1794	Feb. 28	G. Califano	Trinacria	do	20,210.75 francs		
27954	3478	Mar. 7	J. S. Johnston	Saratoga	Expressed oil	512.00 francs	56.00 francs	10+
24069	14005	Feb. 26	L. Crocker, jr.	L. J. Morse	Sweetmeats	\$63 50	\$39 50	61+
24024	14234	Feb. 25	Hills Bros	do	Sauce	\$176 32	56 40	32+
33651	10097	Mar. 17	V. F. Gronvalt	Norman	Fire-crackers	\$10,288.00	200.00	1+
534	1159	Jan. 2	L. Constansteau	St. Laurent	Prepared vegetables	18,006.00 francs	140.00	.7+
35843	12469	Mar. 23	E. Trujello	Cienfuegos	do	456.00 francs	29.00	6+
81620	2142	July 6	P. F. T. Hansen	Zandam	Sweetmeats	\$92 65	\$8 16	8+
84803	6247	July 11	do	Stura	Anchovies	1,019.00 florins	178.00 florins	17+
82914	4662	July 7	E. G. Bursus	Denmark	do	1,040.00 florins	400.00 florins	38+
83947	5155	July 9	J. R. Inderman & Bro	Canada	Condensed milk	1,935.00 francs	20 francs	1+
117291	11761	Sept. 22	do	Alesia	Pickles	\$428 12s. 8d	11s. 3d	.17+
83696	4384	July 9	L. Gaudolfi		Sweetmeats	\$534 9s. 7d	\$6 5s	1+
					Anchovies	927.75 livres	*28 livres per 100 kilograms.†	
05937	14926	Aug. 29	do	Tyrian	Expressed oil	2,185.20 francs	16 francs	.7+

Record incomplete as to quantity.

† Record incomplete.

Schedule of advances on appraisement and reappraisement, Tenth Division, from March 1, 1885, to January 1, 1886—Continued.

Entry No.	Invoice No.	Date of entry.	Importer.	Vessel.	Description of merchandise.	Invoice value.	Advance for value.	Percent- age of advance.
84732	6285	July 11	F. A. Rhinehardt	Freiheit	Expressed oil	5,533.00 francs	302.50 francs	5+
90819	13568	July 23	Thurber Whyland & Co	C. Leoville	Cherries	6,560 70 francs	272.00 francs	4+
93681	17004	July 23	do	Belgenland	Extract of meat	£372	258	3+
122459	17131	Sept. 28	do	Servia	Sauce	12,018.00 francs	700.00 francs	5+
118191	11576	Sept. 21	do	C. Leoville	do			
91265	13980	Aug. 6	Sonn Bros.	do	Prepared vegetables	4,046.00 francs	200.00 francs	4+
98342	5687	Aug. 11	do	Baltic	do	3,550.00 francs	200.00 francs	5+
106531	15749	Aug. 27	do	C. Margaux	do	3,555.00 francs	500.00 francs	14+
62123	9875	May 20	G. Tempones	Columbia	Expressed oil	450.00 livres	23.00 livres	5+
105273	17612	Aug. 31	Recknagel & Co	Crescent	Sweetmeats	651.00 francs	7,350.00 francs	11+
114130	16056	Aug. 25	Thomas Leming & Co	Rhineland	Condensed milk	115.10 francs	1 franc per case*	
114709	7362	Sept. 7	do	Belgenland	do	12,610.00 francs	280.00 francs	2+
127528	8377	Sept. 14	Mei Lee Wah	Mosser	Fire-crackers	\$4,692.00	20.00	4
132170	4855	Oct. 10	C. Rhinebolt	St. Laurent	Prepared vegetables	3,414.05 livres	60.00 livres	1+
120930	10347	Oct. 19	Dwyer, T. N. & Co	Chat Margaux	Expressed oil	2,848.20 francs	105.00 francs	3
129264	7329	Oct. 13	H. Haaker & Co	Normandie	Comfits	1,153.00 francs	65.00 francs	5+
	6873	Oct. 12	J. H. Jansen	Columbia	Fruit in sugar	907.10 livres	4.7 livres per 100 kilograms.†	
129219	10938	Oct. 19	C. Rosenstein & Co	do	do	3,954.00 livres	4.7 livres per 100 kilograms.†	
129032	6715	Oct. 12	F. Romeo	Thorndale	Expressed oil	1,485.12 livres	A d valorem 20 livres per 100 kilograms.	
135707	14013	Oct. 12	T. Pabst & Co	Martha	Candles	395.40 R. M.		8.99+
	3305	Dec. 8	Acker, M. & Condit	Newport	Cigars	\$1,301.70	\$117.00	9.27+
	3519	Dec. 8	G. W. Faber	do	do	275.40	25.50	9.44+
	3515	Dec. 8	H. Webster & Co	do	do	2,626.00	248.00	8.59+
	5001	Dec. 10	G. W. Faber	Go Puebla	do	245.00	21.00	5.59+
	4448	Dec. 10	William H. Thomas & Bro.	do	do	9,186.00	514.00	6.96+
	4451	Dec. 10	Park & Tilford	do	do	5,395.29	375.80	8.45+
	5000	Dec. 10	G. W. Faber	do	do	398.50	33.00	8.62+
	4452	Dec. 10	Acker, M. & Condit	do	do	3,397.75	293.00	8.11+
	7485	Dec. 15	G. W. Faber	Saratoga	do	627.00	51.05	8.42+
	7672	Dec. 16	Park & Tilford	do	do	1,637.58	120.00	9.61+
	7673	Dec. 16	Acker, M. & Condit	do	do	862.40	78.00	8.55+
	9062	Dec. 17	G. W. Faber	Go Washington	do	824.00	70.50	7.01+
	8648	Dec. 17	Park & Tilford	do	do	3,758.20	263.80	7.56+
	8651	Dec. 17	Acker, M. & Condit	do	do	3,900.00	295.00	8.77+
	9061	Dec. 17	G. W. Faber	do	do	675.88	59.20	7.35+
	13775	Dec. 26	Park & Tilford	Niagara	do	2,694.32	198.00	8.97+
	13774	Dec. 26	Acker, M. & Condit	do	do	2,050.16	184.00	8.48+
	13277	Dec. 26	G. W. Faber	Alpes	do	1,085.13	91.75	

13276	Dec. 26	do	do	do	do	539.95	45.00	8.33+
13275	Dec. 26	do	do	do	do	351.63	27.35	7.77+
13507	Dec. 26	Acker, M. & Condit.	do	do	do	2,257.45	190.30	5.44+
13506	Dec. 26	William H. Thomas & Bro.	do	do	do	9,394.50	570.52	6.07+
13508	Dec. 26	Park & Tilford.	do	do	do	4,338.60	521.00	12.01+
13060	Dec. 26	G. Fermony & Co.	do	do	do	100.00	20.00	20

* Record incomplete as to quantity.

† Record incomplete.

D. STURGES,
Assistant Appraiser, Tenth Division.

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
14124	Aug. 22	Elder	J. F. Decker	Velvets	Consigned	1,797.00 R. M.	65.02		
218	Aug. 31	Adriatic	M. L. Stieglitz & Sons	Manufactured goat's hair, silk, and cotton.	Purchased	£1,048 18s. 8d.			
17332	Aug. 29	City of Richmond	H. P. Plante	Manufactured silk and worsted wearing apparel.	do	£263 15s. 8d.			
343	Aug. 31	Egypt	Copeland & Keel	Manufactured goat's hair, silk, and cotton.	do	£797 12s. 0d.			
16791	Aug. 29	Werra	Passavant & Co.	Velvets	Consigned	13,778.40 R. M.	572.80	9	825.76
18041	Aug. 31	do	W. H. Gray & Co.	do	do	5,283.06 R. M.	478.96	23	526.70
13080	Aug. 24	Elder	do	do	do	12,151.25 R. M.	1,148.33	35	1,266.50
15309	Aug. 26	St. Germain	Person, Harriman & Co.	Satins	do	3,093.40 francs	59.90	12	296.85
15573	Aug. 26	do	Luckemeyer & Schefer	Velvets	do	1,903.00 francs	171.00	1	15.51
16143	Aug. 25	Rhynland	do	do	do	6,565.50 R. M.	88.00	9	362.28
17009	Aug. 10	Salier	E. Schumacher	Manufactured silk and cotton	do	3,705.19 R. M.			
16849	Aug. 29	St. Germain	W. H. De Forrest	Satins	do	15,479.00 francs	1,482.40	2	339.27
15756	Aug. 27	Rhynland	W. Openhym & Sons	Velvets	do	8,857.08 R. M.	314.00	12	441.03
13	Aug. 25	Adriatic	Megroz, Portier, Grose & Co.	Fancy velvets	do	18,514.80 francs	1,557.20	12	1,850.80
14	Aug. 25	do	do	Handkerchiefs and ribbons	do	4,111.60 francs	490.97	5	152.75
15	Aug. 25	do	do	Fancy velvets	do	3,002.50 francs	465.00	1	136.72
18029	Aug. 31	Werra	do	do	do	16,318.85 R. M.	248.10	28	976.30
383	Aug. 29	Main	L. Roessel & Co.	do	do	3,977.15 francs	372.75	2	310.71
19018	Aug. 31	City of Richmond	J. Hutchingson	Manufactured silk	Purchased	£67 18s. 6d.			
17083	Aug. 29	Westphalia	Fleitmann & Co.	Manufactured silk and cotton	Consigned	3,986.50 francs	585.95	3	105.92
16820	Aug. 29	Rhynland	Hardt & Lindgens	Velvets	do	3,779.30 R. M.		2	235.80
16821	Aug. 29	Westphalia	do	Plush	do	898.50 francs		1	262.80
17365	Aug. 27	Waesland	C. A. Aufmordt & Co.	Velvets	do	3,417.80 R. M.	449.77		
17736	Aug. 31	Adriatic	Horstmann & Von Hein	Manufactured silk and cotton	Purchased	£171 15s. 10d.			
17510	Aug. 31	Rhynland	A. Wempfeimer & Bro.	Velvets	Consigned	1,328.79 R. M.	121.62	5	177.13
17329	Aug. 31	Abyssinia	E. M. Benjamin	Silk	do	7,310.05 francs	822.55	12	378.40
16793	Aug. 29	City of Richmond	Passavant & Co.	Manufactured silk and cotton	do	£544 6s.			
17762	Aug. 31	Servia	F. Viotor & Achelis	Fancy velvets	do	1,686.00 francs	213.20	3	170.55
10806	Aug. 18	Britannia	Greff & Co.	do	do	3,404.50 francs		1	267.60
16967	Aug. 29	Westphalia	do	Silk	do	3,672.00 francs	329.42	2	361.46
16275	Aug. 27	Rhynland	Schweitering, Stotsberg & Co.	Fancy velvets	do	26,580.35 R. M.	1,629.75	27	1,037.90
16939	Aug. 29	Westphalia	Lewis Bros. & Co.	Plush	do	1,529.45 francs	95.65		
17627	Aug. 31	Werra	Menke & Frenckel	Fancy velvets	do	9,503.35 R. M.	371.95	7	386.35
17398	Aug. 29	do	Iselin, Neeser & Co.	Velvets	do	8,497.85 R. M.	966.75	14	662.75

17596	Aug. 31	do	Hardt, von Bernuth & Co	do	Plush	5, 751.50 R. M.	11	539.53
899	Aug. 31	do	Meyer & Co	do	do	9, 945.80 R. M.	17	1, 022.11
898	Sept. 1	do	E. M. Benjamin	do	do	3, 805.15 R. M.	6	376.86
17330	Aug. 29	St. Germain	Wendt, Steinhäuser & Co	do	Fancy velvet	5, 187.20 francs	2	93.18
16812	Aug. 29	Werra	A. Person, Harriman & Co	do	Silks	2, 723.35 R. M.	12	817.20
17032	Aug. 29	do	Hardt, von Bernuth & Co	do	Fancy velvet	1, 131.30 R. M.	34	1, 660.41
10448	Aug. 18	Celtic	A. Person, Harriman & Co	do	Velvet	3, 938.60 francs	11	1, 027.97
10236	Aug. 18	do	Stapfer & Streuli	do	Silks	19, 100.00 francs	9	1, 565.55
15125	Aug. 25	Harmonia	Otto Andreas	do	Velvets	14, 570.00 francs	1	213.90
12072	Aug. 21	W. A. Schalten	Megroz, Portier, Grose & Co	do	Silks	32, 701.10 francs	17	1, 004.15
11986	Aug. 21	Amérique	E. Oelberman & Co	do	do	27, 173.00 francs	4	738.72
15550	Aug. 26	St. Germain	Wm. Openhym & Sons	do	do	4, 254.00 francs	4	420.50
15910	Aug. 27	General Werder	Sylvester, Hilton & Co	do	Manufactured silks	14, 362.05 francs	1	141.50
15651	Aug. 26	St. Germain	do	do	Silks	4, 004.75 francs	1	195.00
15648	Aug. 26	do	do	do	do	5, 273.60 francs	1	268.55
14797	Aug. 25	Britannic	F. Victor & Achelis	do	do	8, 044.90 francs	5	381.40
15340	Aug. 26	St. Germain	Luckemeyer & Schefer	do	do	5, 002.00 francs	12	1, 443.30
15575	Aug. 26	do	Wendt, Steinhäuser & Co	do	do	2, 977.00 francs	1	251.60
15299	Aug. 26	do	Luckemeyer & Schefer	do	do	1, 625.00 francs	6	264.66
13599	Aug. 24	Briannic	Megroz, Portier, Grose & Co	do	do	3, 382.00 francs	5	129.75
15809	Aug. 27	St. Germain	do	do	do	8, 740.10 francs	2	388.62
15804	Aug. 27	do	Iselin, Neeser & Co	do	do	15, 563.80 francs	1	156.80
15799	Aug. 27	do	do	do	do	17, 913.00 francs	5	381.40
15558	Aug. 26	do	Passavant & Co	do	do	2, 599.25 francs	1	1, 443.30
15555	Aug. 26	do	do	do	do	6, 234.75 francs	1	251.60
15080	Aug. 26	do	Sylvester, Hilton & Co	do	do	3, 491.00 francs	6	264.66
13407	Aug. 24	Britannic	Libby & Riker	do	do	6, 790.00 francs	5	129.75
14799	Aug. 25	do	Otto Andreas	do	do	4, 386.90 francs	2	388.62
13600	Aug. 24	do	Hoeninghaus & Curtis	do	do	3, 140.05 francs	6	387.60
14252	Aug. 24	Etruria	Passavant & Co	do	do	26, 123.40 francs	1	226.42
11760	Aug. 21	Amérique	do	do	do	2, 450.00 francs	5	305.60
15813	Aug. 27	St. Germain	L. Weddigen & Co	do	do	4, 993.75 francs	1	206.08
15078	Aug. 26	do	Megroz, Portier, Grose & Co	do	do	1, 682.00 francs	7	223.40
15075	Aug. 26	do	C. A. Auffinordt & Co	do	do	11, 343.00 francs	3	54.63
13688	Aug. 24	Britannic	Otto Andreas	do	do	12, 033.15 francs	6	1, 018.61
15805	Aug. 27	St. Germain	Luckemeyer & Schefer	do	do	1, 898.15 francs	15	992.60
15061	Aug. 26	do	do	do	do	17, 907.45 francs	18	651.00
15899	Aug. 27	do	H. Sallenbach & Co	do	do	5, 533.00 francs	12	399.55
15567	Aug. 26	do	Sylvester, Hilton & Co	do	do	7, 825.10 francs	2	397.10
15566	Aug. 26	do	F. Victor & Achelis	do	do	5, 653.00 francs	2	397.10
15321	Aug. 26	do	E. M. Benjamin	do	do	1, 820.30 francs	7	223.40
15650	Aug. 26	do	Stapfer & Streuli	do	do	2, 935.90 francs	3	54.63
12828	Aug. 24	Etruria	Wm. Openhym & Sons	do	do	7, 010.10 francs	6	1, 018.61
14809	Aug. 25	do	Schwietering, S. & Co	do	do	13, 448.00 francs	15	992.60
16179	Aug. 26	Harmonia	Otto Andreas	do	do	7, 496.40 francs	18	651.00
15911	Aug. 27	General Werder	R. P. Charles	do	do	16, 846.20 R. M.	12	399.55
12593	Aug. 24	Penland	L. Weddigen & Co	do	do	14, 248.05 francs	2	397.10
14125	Aug. 24	Eider	do	do	do	3, 823.20 francs	2	397.10
1330	Sept. 2	Labrador	do	do	do	3, 823.20 francs	2	397.10
16781	Aug. 29	Westphalia	do	do	do	3, 823.20 francs	2	397.10

* The monetary units employed in this column are the same as in the column "Invoice value."

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.	Number of items advanced by appraiser.	Amount of such advance.
20	Aug. 31	Adriatic	Hoeninghaus & Curtis	Satins	Consigned	7,899.45 francs	3,458.15	4	484.75
19	Aug. 31	do	do	do	do	8,689.65 francs	2,453.40	2	215.25
139	Sept. 1	do	A. Person, Harriman & Co.	do	do	5,068.00 francs	653.60	6	669.45
17628	Aug. 31	Servia	Menke & Frenckel	Manufactured silk and cotton	do	2,456.00 francs			
14994	Aug. 25	City of Chicago	Everall Brothers	Manufactured silk buttons, &c.	Purchased	£146 19s. 2d.			
17148	Aug. 29	Etruria	P. O. Daugherty & Co.	Manufactured silk and cotton, &c.	do	£168 12s. 0d.			
17950	Aug. 31	Egypt	A. D. Napier & Co.	Manufactured silk	do	£355 19s. 9d.			
18040	Aug. 29	Werra	M. Bates, jr., & Co.	Manufactured silk and cotton	Consigned	7,107.20 R. M.			
17764	Aug. 29	do	F. Victor & Achelis	Satins, &c.	do	1,278.20 R. M.	94.10	3	30.16
410	Aug. 31	Rhynland	F. Meyer & Co.	Matelasse	do	6,449.62 R. M.	460.08	2	215.23
17770	Aug. 29	Leerdam	F. Victor & Achelis	do	do	5,581.15 R. M.	1,135.70	7	186.86
18016	Aug. 31	City of Richmond	Luckemeyer & Schefer	Silks	do	1,729.50 francs	186.00	1	74.40
14578	Aug. 25	Celtic	W. H. De Forest	Satins, &c.	do	14,078.00 francs	23.00	16	1,047.00
785	Sept. 1	Britannic	Oberteuffer, Abegg & D.	Silks	do	4,355.85 francs	567.46	3	476.37
1714	Sept. 3	Labrador	Iselin, Neeser & Co.	Satins	do	5,086.25 francs	476.15		
1274	Sept. 2	do	Schultz & Buckgaber	Bolting cloth	Purchased	11,690.00 francs			
1705	Sept. 3	do	Megroz, Portier, Grose & Co.	Manufactured silk and cotton	Consigned	3,995.75 francs	423.15		
16831	Aug. 29	Westphalia	C. A. Aufmordt & Co.	Silks	do	1,518.00 francs		1	118.35
835	Sept. 1	Leerdam	Oelbermann & Co.	Satins	do	4,692.85 R. M.	456.80	2	448.10
229	Aug. 31	Adriatic	James N. Shanahan & Co.	Manufactured silk and cotton	Purchased	365.05 francs			
17532	Aug. 31	do	Oppenheim & Sons	do	Consigned	4,535.00 francs			
1305	Sept. 2	Labrador	Roberts, Cushman & Co.	Satins	do	13,654.55 francs	1,235.00		
788	Sept. 2	Amérique	Oberteuffer, Abegg & D.	do	do	13,024.95 francs	1,956.40	11	852.50
783	Sept. 1	St. Germain	do	do	do	3,948.90 francs	631.45	2	270.60
36	Aug. —	Adriatic	Luckemeyer & Schefer	Plush	do	4,749.00 francs	1,201.00	2	169.00
17578	Aug. 31	Servia	Kurscheidt Manufacturing Company.	Manufactured silk and cotton	Purchased	£222 6s.			
1578	Sept. 2	Labrador	C. Denis	Manufactured wool	do	1,017.90 francs			
18108	Aug. 31	Salier	Wilmerding, Hoguet & Co.	Satins	Consigned	1,099.50 florins		1	81.45
2495	Sept. 4	City of Berlin	Luckemeyer & Schefer	Manufactured silk and cotton	do	£250 17s. 4d.			
1930	Sept. 3	Labrador	E. & W. S. Finlay	do	Purchased	4,404.10 francs			
1417	Sept. 2	do	Winship & Burr	do	do	9,852.80 francs			
1738	Sept. 3	do	Passavant & Co.	Chinas	Consigned	3,702.00 francs	317.00		
2220	Sept. 2	do	Meyer & Co.	Plush and satin	do	15,916.00 francs	2,480.00	7	896.50
1805	Sept. 3	do	Hoeninghaus & Curtis	Satins	do	5,757.50 francs	1,985.60	4	273.70
1807	Sept. 3	do	do	do	do	12,729.60 francs	5,926.75	1	59.10

2439	Sept. 4	do	L. Rhelms	Manufactured silk, &c	Purchased	14,508.80 francs	16	467.25
12960	Aug. 24	Pennland	Konigberger & Rudenberg	Velvets	Consigned	10,799.78 R. M.	10	818.82
10234	Aug. 18	Celtic	A. Person, Harriman & Co.	Serges	do	19,208.00 francs	1	249.70
15082	Aug. 26	St. Germain	Wilmerding, Hoguet & Co.	Manufactured silk and cotton	do	2,942.00 francs	8	357.69
13200	Aug. 24	Eider	J. F. Decker	Velvet	do	8,639.00 R. M.	10	593.29
13201	Aug. 24	do	do	do	do	11,093.45 R. M.	3	378.04
15329	Aug. 26	St. Germain	Dreyfus, Kohn & Co.	do	do	5,005.00 francs	7	1,330.98
15307	Aug. 27	do	Megroz, Portier, Grose & Co.	Fancy satin	do	7,097.65 francs	22	874.48
13869	Aug. 25	Eider	Menke & Frenckel	Velvets	do	13,175.30 R. M.	2	590.94
11956	Aug. 20	Westernland	Iselin, Neeser & Co.	do	do	11,583.20 R. M.	2	120.35
14913	Aug. 25	Britannic	L. Roessel & Co.	Satin	do	2,967.30 francs	2	231.95
14152	Aug. 25	Eider	Iselin, Neeser & Co.	Silks	do	2,368.65 R. M.	3	491.65
15559	Aug. 26	St. Germain	do	Velvets	do	3,875.85 francs	2	111.80
14291	Aug. 24	Etruria	R. Waterhouse	Silk scarfs, &c	Purchased	£94 13s. 6d.	27	899.68
15070	Aug. 26	St. Germain	Passavant & Co.	Silks	Consigned	6,569.00 francs	2	74.50
14376	Aug. 25	Eider	do	Velvet	do	1,229.75 R. M.	27	327.00
13184	Aug. 24	Pennland	Luckemeyer & Schafer	Velvet and sicilienes	do	15,861.60 R. M.	2	81.14
15574	Aug. 23	St. Germain	do	Fancy plush	do	1,198.00 francs	2	17.31
13354	Aug. 24	Pennland	Walter H. Greff & Co.	Manufactured silk and cotton	do	142.96 R. M.	13	615.56
16087	Aug. 27	Rhynland	Fleitmunn & Co.	Velvets	do	11,778.77 R. M.	1	82.57
13655	Aug. 25	Eider	do	Brocade velvets	do	9,157.00 R. M.	3	42.90
14796	Aug. 25	Britannic	Sylvester, Hilton & Co.	Fancy velvets	do	2,416.35 francs	3	249.55
15336	Aug. 26	St. Germain	F. Viotor & Achelis	Velvets	do	2,030.70 francs	24	1,117.80
15532	Aug. 26	do	J. & C. Johnson	Manufacturers of silk	Purchased	9,520.97 francs	14	401.40
15059	Aug. 26	do	C. A. Aufmordt & Co.	do	Consigned	419.05 francs	11	198.67
14275	Aug. 24	Etruria	E. A. Newell	Silk scarfs, &c	Purchased	£316 1s. 2d.	3	193.50
16091	Aug. 27	Rhynland	Megroz, Portier, Grose & Co.	Silk and cotton velvet	Consigned	17,201.95 R. M.	19	890.00
13535	Aug. 24	Britannic	Otto Andreas	Satins	do	3,684.80 francs	3	146.06
15334	Aug. 26	St. Germain	Dreyfus, Kohn & Co.	Manufactured silk and cotton	do	11,563.40 francs	56	1,134.29
16103	Aug. 27	Rhynland	L. Weddigen & Co.	Silk and cotton velvet	do	10,949.00 R. M.	1	189.36
15825	Aug. 27	do	Passavant & Co.	do	do	3,203.24 R. M.	1	172.69
15032	Aug. 24	Britannic	Hardt, von Bernuth & Co.	Plush	do	3,008.95 francs	5	110.07
15955	Aug. 27	Rhynland	Spielmann & Co.	do	do	10,983.15 R. M.	5	121.40
15335	Aug. 26	St. Germain	F. Viotor & Achelis	Plush and velvet	do	2,530.20 francs	7	171.43
13611	Aug. 25	Britannic	A. Person, Harriman & Co.	Fancy velvet	do	24,258.00 francs	7	171.43
16391	Aug. 28	Rhynland	John Bister	Manufactured silk	Purchased	519.62 R. M.	7	171.43
12875	Aug. 22	City of Rome	E. Sugden	Wearing apparel	do	£595 1s. 9d.	7	171.43
14285	Aug. 25	Etruria	Luckemeyer & Schefer	Manufactured silk and cotton, &c	Consigned	£270 5s. 11d.	7	171.43
16147	Aug. 27	Rhynland	do	Velvets	do	4,345.90 R. M.	7	171.43
16465	Aug. 27	Waesland	J. F. Decker	Brocade velvets	do	1,735.70 R. M.	7	171.43
16466	Aug. 27	Eider	do	do	do	1,582.44 R. M.	7	171.43
5323	Aug. 26	St. Germain	E. S. Jaffray & Co.	Ribbons	Purchased	5,701.15 francs	7	171.43
15822	Aug. 27	Rhynland	Iselin, Neeser & Co.	do	Consigned	10,270.00 francs	7	171.43
16144	Aug. 27	do	Luckemeyer & Schefer	do	do	3,412.20 francs	7	171.43
15922	Aug. 26	St. Germain	Tefft, Weller & Co.	do	Purchased	1,762.05 francs	7	171.43
15298	Aug. 26	do	Wendt, Steinhauser & Co.	do	Consigned	2,669.50 francs	7	171.43
15572	Aug. 26	do	Luckemeyer & Schefer	do	do	5,750.00 francs	7	171.43
15571	Aug. 26	do	do	do	do	6,199.30 francs	7	171.43

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
16146	Aug. 27	Rhynland	Luckemeyer & Schefer	Ribbons	Consigned	2,634.95 francs	63.00	1	49.14
16089	Aug. 27	do	Fleitmann & Co	do	do	7,349.00 francs	13.00		34.80
15823	Aug. 27	do	Iselin, Neeser & Co	do	do	2,469.00 francs			
13421	Aug. 24	Britannic	do	do	do	14,741.10 francs			
13684	Aug. 24	do	Hoeninghaus & Curtis	do	do	1,582.00 francs			
16374	Aug. 28	Etruria	Lewis Bros. & Co	do	do	1,819.00 francs	141.55	1	28.23
13683	Aug. 24	Britannic	Hoeninghaus & Curtis	do	do	993.05 francs			
10565	Aug. 18	Aurania	do	do	do	1,903.40 francs			
15547	Aug. 26	St. Germain	Passavant & Co	do	do	5,384.40 francs			
12861	Aug. 24	Pennland	Dreyfuss, Kohn & Co	do	do	2,824.80 francs	22.40	3	160.53
16287	Aug. 27	Rhynland	do	do	do	1,801.25 francs		3	137.37
16145	Aug. 27	do	Luckemeyer & Schefer	do	do	4,395.75 francs	373.20		
648	Sept. 1	Servia	E. S. Jaffray & Co	do	Purchased	2,706.10 francs			
14443	Aug. 25	Etruria	Dunham, Buckley & Co	do	do	3,399.90 francs			
15058	Aug. 26	St. Germain	C. A. Aufmordt & Co	do	Consigned	1,729.15 francs		10	166.00
16442	Aug. 28	Westphalia	Calhoun, Robbins & Co	do	Purchased	1,128.45 francs			
17530	Aug. 31	Servia	Veit & Nelson	do	do	4,891.30 francs			
1619	Sept. 2	Labrador	do	do	do	203.00 francs			
1629	Sept. 3	do	E. S. Jaffray & Co	do	do	2,032.55 francs			
1384	Sept. 2	do	Dunham, Buckley & Co	do	do	1,063.25 francs			
17558	Aug. 31	Westphalia	Passavant & Co	do	Consigned	5,784.55 francs			
17	Aug. 25	Adriatic	Hoeninghaus & Curtis	do	do	3,593.00 francs		2	169.25
16	Aug. 31	do	do	do	do	2,354.65 francs			
13936	Aug. 25	Etruria	do	do	do	11,519.50 francs			
6383	Aug. 10	Germanic	Iselin, Neeser & Co	do	do	7,963.60 francs	522.40	17	725.65
1626	Sept. 3	Labrador	E. S. Jaffray & Co	do	Purchased	2,612.25 francs			
17503	Aug. 31	Adriatic	Aiken, Son & Co	do	do	17,039.80 francs			
13935	Aug. 25	Etruria	Hoeninghaus & Curtis	do	Consigned	3,430.00 francs			
13686	Aug. 24	Britannic	do	do	do	2,661.00 francs			
16325	Aug. 27	Rhynland	Dreyfus, Kohn & Co	do	do	15,202.85 francs	1,374.70	2	81.75
15310	Aug. 27	St. Germain	Hoeninghaus & Curtis	do	do	9,209.85 francs			
3690	Sept. 7	Germanic	Passavant & Co	do	do	7,053.30 francs			
2504	Sept. 4	Noordland	do	do	do	1,799.00 francs			
15319	Aug. 26	St. Germain	Sallenbach & Co	Silks	do	17,802.10 francs	2,486.26	1	50.30
16565	Aug. 26	do	Iselin, Neeser & Co	do	do	9,810.50 francs	1,429.60	7	185.40
16455	Aug. 28	St. Simon	do	do	do	10,271.05 francs	1,126.35	5	450.63

15795	Aug. 26	St. Germain	Spielman & Co.	Fancy velvets	5, 610.00 francs	6	201.20
15816	Aug. 27	Britannic	Hoeninghaus & Curtis	Silks	10, 465.25 francs	2	359.40
11877	Aug. 21	Amérique	Sallenbach & Co.	do	28, 923.60 francs	4	370.15
15318	Aug. 26	St. Germain	do	do	63, 438.35 francs	3	695.75
15945	Aug. 26	do	Oberteuffer, Abegg & D.	do	12, 077.15 francs	.....	.....
15055	Aug. 26	do	C. A. Auffmordt & Co.	Manufactures of silk	3, 780.60 francs	.....	.....
14967	Aug. 25	Britannic	Megroz, Portier, Grose & Co.	Ribbons	28, 386.10 francs	6	209.92
15320	Aug. 26	St. Germain	Sallenbach & Co.	Silks	9, 582.50 francs	1	237.30
14994	Aug. 22	do	G. Stellwag & Co.	do	2, 813.00 francs	1	147.55
15568	Aug. 26	do	Luckemeyer & Schefer	do	8, 553.00 francs	3	331.22
15562	Aug. 26	do	Iselin, Neeser & Co.	do	8, 120.80 francs	3	591.95
15551	Aug. 26	do	E. Oelberman & Co.	do	5, 916.40 francs	4	599.55
14993	Aug. 26	do	G. Stellwag & Co.	do	3, 797.00 francs	1	398.95
15676	Aug. 26	do	C. A. Auffmordt & Co.	do	7, 197.40 francs	1	392.75
3188	Aug. 26	do	F. Viotor & Achelis	do	14, 695.55 francs	.....	.....
15806	Aug. 27	do	Megroz, Portier, Grose & Co.	do	7, 406.90 francs	2	723.25
15808	Aug. 27	do	do	do	7, 274.80 francs	5	651.75
15772	Aug. 27	do	J. F. Decker	do	11, 287.85 francs	2	247.05
16199	Aug. 27	do	do	do	6, 536.15 francs	3	557.80
16182	Aug. 27	P. Caland	Otto Andreas	do	27, 900.50 francs	18	1, 320.95
15662	Aug. 26	St. Germain	Spielmann & Co.	do	7, 954.45 francs	2	105.40
15540	Aug. 26	St. Laurent	Sallenbach & Co.	do	15, 559.15 francs	4	643.50
15541	Aug. 26	do	do	do	8, 440.00 francs	8	522.75
16337	Aug. 27	Britannic	Wm. H. De Forrest	do	37, 017.00 francs	24	1, 011.05
14577	Aug. 25	Amérique	do	do	47, 724.00 francs	17	1, 612.65
16540	Aug. 26	Adriatic	Raymond & Whitlock	Manufactures of silk	5, 106.25 francs	.....	.....
17082	Aug. 29	Westphalia	Fleitmunn & Co.	do	7, 398.75 francs	.....	.....
16822	Aug. 29	do	Hardt & Lindgens	Silks	2, 072.30 francs	1	18.10
30	Aug. 31	St. Germain	Passavant & Co.	do	1, 668.50 francs	1	167.67
16720	Aug. 29	Westphalia	McCreery & Co.	do	19, 781.85 francs	10	1, 302.75
29	Aug. 31	General Werder	Passavant & Co.	do	18, 187.85 francs	17	1, 140.30
1676	Sept. 2	Labrador	Spielmann & Co.	do	2, 617.30 francs	2	241.00
15917	Aug. 26	St. Laurent	Oberteuffer, Abegg & D.	do	10, 664.40 francs	4	425.64
16830	Aug. 29	Westphalia	C. A. Auffmordt & Co.	do	7, 702.10 francs	3	55.95
12	Sept. 1	Adriatic	Megroz, Portier, Grose & Co.	do	12, 571.10 francs	.....	.....
34	Aug. 31	do	Luckemeyer & Schefer	Fancy velvet	2, 513.00 francs	2	388.37
16738	Aug. 29	St. Germain	F. Viotor & Achelis	Manufactures of silk and cotton	7, 959.40 francs	.....	.....
15275	Aug. 26	do	F. Seidenberg	Manufactures of silk	6, 002.20 francs	.....	.....
13556	Aug. 24	Eider	M. Bates, jr., & Co.	Manufactures of silk and cotton	3, 811.50 marks	.....	.....
15912	Aug. 27	Harmonia	Wm. Openhym & Son	Satins	6, 704.40 francs	8	449.73
15725	Aug. 27	Noordland	Wm. Schroeder & Co.	do	1, 555.45 francs	3	54.67
15219	Aug. 26	St. Germain	Hugo Meyer & Co.	do	3, 622.65 francs	2	201.00
14810	Aug. 25	Britannic	E. M. Benjamin	do	16, 076.45 francs	7	1, 326.37
15281	Aug. 26	St. Germain	Fleitmunn & Co.	Silks	2, 219.05 francs	.....	.....
15039	Aug. 26	do	Winship & Burr	Manufactures of silk and cotton	6, 196.00 francs	.....	.....
15905	Aug. 27	do	Wm. Openheim & Sons	Manufactures of silk	2, 819.65 francs	.....	.....
15814	Aug. 28	do	Hoeninghaus & Curtis	Satins	14, 432.55 francs	7	1, 058.02
15338	Aug. 26	do	F. Viotor & Achelis	Satins, &c	13, 112.40 francs	16	867.41

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
12329	Aug. 24	Eider	F. Victor & Achelis	Satins	Consigned	1,507.40 R. M.	134.20	1	36.97
14995	Aug. 26	St. Germain	Roberts, Cushman & Co.	do	do	8,858.40 francs	262.10	1	581.44
15950	Aug. 26	St. Laurent	Oberteuffer, Abegg & D.	do	do	7,124.25 francs	1,049.30	6	374.79
16456	Aug. 28	Noordland	Iselin, Neeser & Co.	do	do	3,960.75 francs	908.65	2	1,410.95
15921	Aug. 26	St. Germain	Oberteuffer, Abegg & D.	Silks	do	15,886.60 francs	1,719.30	17	226.20
15331	Aug. 26	do	Dreyfuss, Kohn & Co.	Satins, &c	do	6,164.50 francs	1,008.66	7	97.38
15270	Aug. 26	do	L. Weddigen & Co.	do	do	2,567.70 francs	242.25	1	93.35
15056	Aug. 26	do	Aufmordt & Co.	Silks	do	1,438.00 francs	193.75	1	117.48
16017	Aug. 25	do	L. Roessel & Co.	Satins	do	3,653.55 francs	501.75	2	291.66
16149	Aug. 27	do	E. Oelbermann & Co.	Manufactures of silk and cotton	do	3,806.00 francs	165.76	3	265.67
16222	Aug. 26	do	Meyer & Co.	Silks	do	1,792.00 francs	160.25	9	...
14992	Aug. 26	do	G. Stellweg & Co.	Satins	do	2,405.30 francs	...	...	...
15201	Aug. 26	do	Lewis Bros. & Co.	Fancy velvets	do	7,934.20 francs	...	...	...
15907	Aug. 27	do	Wm. Openhym & Son	Manufactures of silk	do	3,106.85 francs	...	...	...
15900	Aug. 57	Germanic	Otto Andreas	Satins	do	8,466.30 francs	1,043.38	...	...
15817	Aug. 27	Britannic	Hoeninghaus & Curtis	do	do	12,140.20 francs	4,445.45	6	419.53
12005	Aug. 21	Amérique	E. Oelbermann & Co.	Silk mufflers, &c.	do	16,054.00 francs	1,724.15	14	1,245.11
15896	Aug. 27	Republic	Otto Andreas	Satins	do	3,296.45 francs	413.19	5	508.22
16076	Aug. 27	Rhyndland	Hardt, von Bernuth & Co.	Fancy velvets	do	8,245.41 R. M.	...	...	...
16314	Aug. 27	Westernland	Weschler & Abrahams	Manufactures of silk and cotton	do	2,937.05 R. M.	...	...	...
12599	Aug. 22	Pennland	Fleitman & Co.	Satins and serges	do	5,196.45 francs	626.55	9	476.63
15794	Aug. 26	St. Germain	Spielmann & Co.	do	do	7,229.95 francs	435.95	10	514.68
15661	Aug. 26	do	do	do	do	5,297.90 francs	320.60	2	464.20
14304	Aug. 25	Etruria	C. A. Haines	Manufactures of silk	Purchased	£1,489 17s. 2d	...	...	...
16564	Aug. 28	St. Simon	Spielmann & Co.	Satin	Consigned	8,185.85 francs	448.90	3	676.63
15895	Aug. 27	Ems	Otto Andreas	do	do	3,265.65 francs	28.50	3	143.40
15898	Aug. 27	Donau	do	do	do	3,208.45 francs	204.00	3	182.45
15897	Aug. 27	Eider	do	do	do	2,722.60 francs	13.63	3	95.05
784	Sept. 1	St. Germain	Oberteuffer, Abegg & D.	Satin, &c	do	4,810.65 francs	468.00	4	188.35
15903	Aug. 27	Strathmore	B. Meyer & Co.	Manufactures of silk	Purchased	†1,113.86 dollars	...	...	...
1241	Sept. 1	Central Pacific Railroad.	Neuss & Hesslein	do	do	†652.00 dollars	...	...	...
2323	Sept. 4	City of Berlin	Michaelis & Rhoman	do	do	£241 0s. 4d.	...	...	...
1698	Sept. 3	Germanic	Megroz, Portier, Grose & Co.	Silk mufflers	Consigned	2,524.75 francs	219.50	...	...
1708	Sept. 3	St. Laurent	do	do	do	4,577.70 francs	428.25	3	156.35
1706	Sept. 3	Labrador	do	Silks	do	16,334.60 francs	370.10	8	533.70

1712	Sept. 3	do	Iselin, Neeser & Co.	Fancy velvet	do	10,464.50 francs.	1,008.30	4	934.00
14897	Aug. 16	Central Pacific Rail-road.	I. R. Simon & Co.	Manufactures of silk	Purchased.	13,226.45 dollars.			
452	Sept. 1	St. Germain	Otto Andreas	Manufactures of silk and cotton	Consigned	1,272.20 francs.			
1776	Aug. 31	Werra	W. H. Riley & Co.	do	Both.	582.09 florins			
17810	Aug. 31	Servia	M. Farris & Co.	do	Purchased.	£56 16s. 6d.			
17592	Aug. 31	Werra	J. Meyer & Co.	Velvets	Consigned	914.60 R. M.	41.55		
239	Aug. 31	Servia	Harris & Russak	Manufactures of silk and cotton	Purchased.	£57 6s. 3d.			
17995	Aug. 31	Leerdam	E. Oelbermann & Co.	do	Consigned	12,471.10 R. M.			
1369	Sept. 1	St. Laurent	Oberteuffer, Abegg & Co.	do	do	2,882.50 francs			
38	Aug. 31	Werra	Luckemeyer & Schafer	Velvets	do	5,005.50 R. M.	1,127.95		
1680	Sept. 3	Salier	Spielmann & Co.	Manufactures of silk and cotton	do	1,786.46 florins			
2336	Sept. 3	Noordland	Konigsberger & Rudenberg	Brocade velvet	do	2,644.85 R. M.			
17765	Aug. 29	Werra	F. Vietor & Achelis	Velvet	do	20,866.50 R. M.	442.30	4	161.70
1351	Sept. 3	Labrador	do	Silks	do	3,258.35 francs	409.15	28	761.54
1782	Sept. 3	Noordland	Oberteuffer, Abegg & D.	Velvets	do	2,206.90 R. M.	147.60	4	118.00
1368	Sept. 1	St. Laurent	do	Silks	do	18,785.30 francs	2,420.10	4	46.75
16811	Aug. 29	Salier	Wendt, Steinhauser & Co.	Plush	do	21,805.41 R. M.	923.70	2	389.90
17840	Aug. 31	Servia	Meyer Jonassen	Manufactures of goats-hair, silk, and cotton.	Purchased.	£153 0s. 7d.		33	640.33
1061	Sept. 2	do	E. M. Benjamin	Silks	Consigned	6,742.35 francs	616.75	9	170.15
1637	Sept. 3	Labrador	Dreyfuss, Kohn & Co.	Manufactures of silk and cotton	do	8,383.00 francs			
382	Aug. 29	Rhynland	do	Plush, &c	do	6,107.53 R. M.		7	555.31
1771	Sept. 3	Noordland	Fleitmann & Co.	Serges	do	3,283.70 R. M.		2	99.40
1733	Sept. 3	do	E. Oelbermann & Co.	Velvet	do	3,632.60 R. M.	65.35	8	224.55
837	Sept. 1	Westphalia	do	Silks	do	3,191.90 francs	665.65	3	620.00
43	Aug. 31	do	Shoen & Fithian	Fancy velvets	do	1,849.90 francs	109.95	2	183.95
16789	Aug. 29	Werra	Passavant & Co.	do	do	1,068.00 R. M.	31.30	4	86.25
16794	Aug. 29	Saher	do	Velvet	do	9,338.13 R. M.	1,284.20	39	818.70
1690	Sept. 3	Labrador	Menke & Frenckel	Manufactures of silk and cotton	do	1,743.05 francs	85.76	3	130.39
1717	Sept. 3	Noordland	Iselin, Neeser & Co.	Velvets	do	12,217.00 R. M.	1,290.40	10	847.46
1693	Sept. 3	Labrador	Lewis Bros. & Co.	Fancy velvets	do	14,118.10 francs	208.65	26	1,056.19
2739	Sept. 4	Noordland	E. M. Benjamin	Velvets	do	9,510.20 R. M.	1,787.25		
2344	Sept. 4	do	William Openhym & Sons	do	do	14,418.40 R. M.	871.80		
1641	Sept. 3	Labrador	Dreyfuss, Kohn & Co.	Fancy velvets	do	4,511.00 francs	676.65	2	190.59
1638	Sept. 3	do	do	Silks	do	11,566.60 francs	1,005.88		
16299	Aug. 27	Rhynland	Oberteuffer, Abegg & D.	Velvets	do	2,840.60 R. M.	186.60	4	68.31
15328	Aug. 26	St. Germain	Dreyfuss, Kohn & Co.	Manufactures of silk and cotton	do	14,784.55 francs	544.20	8	898.26
16224	Aug. 26	do	Meyer & Co.	Velvets	do	9,677.00 francs		13	1,318.26
16215	Aug. 27	Rhynland	Speilmann & Co.	Plush	do	14,870.05 R. M.			
13937	Aug. 25	Eider	Hoeninghaus & Curtis	Manufactures of silk	do	4,023.55 R. M.	825.20	1	160.05
12423	Aug. 22	Celtic	do	Silks	do	4,778.05 francs		19	496.10
16150	Aug. 27	Rhynland	E. Oelbermann & Co.	Velvets	do	11,712.05 R. M.			
16151	Aug. 27	do	do	Manufacturers of silk and cotton	do	29,966.90 R. M.			
16152	Aug. 27	do	do	do	do	11,348.30 R. M.			
16212	Aug. 27	do	James McCreery & Co.	do	do	9,834.84 R. M.			
16395	Aug. 28	St. Germain	E. Oelbermann & Co.	Silks	do	8,837.00 francs	1,388.15	4	551.94
16223	Aug. 28	do	Meyer & Co.	Plush	do	19,352.00 francs	4,803.20	2	129.92
15818	Aug. 27	Britannic	Hoeninghaus & Curtis	Fancy velvets	do	5,221.10 francs	794.45	15	356.13

* The monetary units employed in this column are the same as in the column "Invoice value."

† Mexican.

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
16148	Aug. 21	St. Germain.	Luckemeyer & Schefer	Silks	Consigned	17,041.00 francs.	2,463.00	.....	.....
14950	Aug. 25	Frisia	H. Richter's Sons.	Manufactures of silk and cotton	do	1,562.00 R. M.	.....	.....	.....
16101	Aug. 27	Rhynland.	L. Weddigen & Co.	Silks	do	257.30 R. M.	.....	1	21.91
15946	Aug. 27	Britannic	Oberteuffer, Abegg & D	Velvets	do	1,375.90 francs.	114.65	1	26.61
15948	Aug. 27	do	do	do	do	2,702.40 francs.	.....	.....	.....
13081	Aug. 24	Eider	do	Velvets and plush	do	6,448.00 R. M.	497.53	7	125.00
14121	Aug. 24	do	Lewis Bros.	Velvets	do	8,146.10 R. M.	743.00	13	865.50
14377	Aug. 25	do	Passavant & Co	do	do	16,399.80 R. M.	426.00	14	681.09
11	Aug. 25	Adriatic	Megroz, Portier, Grose & Co.	do	do	3,174.05 francs.	234.95	4	563.89
16784	Aug. 29	Werra	do	Tie silk	do	2,980.65 R. M.	526.00	.....	.....
15803	Aug. 27	St. Germain.	do	Silk scarfs and handkerchiefs	do	10,117.45 francs.	928.80	7	496.75
15820	Aug. 27	Rhynland.	Iselin, Neeser & Co.	Velvets	do	18,425.20 R. M.	2,786.75	13	852.16
12957	Aug. 22	Penland.	Wendt, Stemhauser & Co.	do	do	31,672.64 R. M.	968.60	26	550.90
16270	Aug. 27	Rhynland.	J. F. Decker	do	do	3,252.66 R. M.	74.45	.....	.....
14918	Aug. 26	Central Pacific Railroad.	A. S. Rosenthal & Co	Silk handkerchiefs	Purchased	14,202.70 dollars	.....	.....	.....
14895	Aug. 26	do	J. R. Simon & Co	do	do	13,996.29 dollars	.....	.....	.....
14896	Aug. 26	do	do	do	do	1726.69 dollars	.....	.....	.....
9774	Aug. 17	Neckar	E. Oelbermann & Co.	Silk mufflers	Consigned	3,189.90 francs.	.....	5	280.00
12825	Aug. 22	Britannic	F. Viotor & Achelis	Velvets	do	1,965.45 francs.	.....	15	144.70
15056	Aug. 27	Rhynland.	Hicks Bros.	Manufactures of silk and cotton	Purchased	5,789.76 R. M.	.....	.....	.....
16072	Aug. 27	do	Konigsberger & Rudenberg.	Fancy velvets	Consigned	3,389.60 R. M.	334.78	8	214.88
16360	Aug. 28	do	C. A. Aufinordt & Co.	Silk and cotton velvets	do	31,317.00 R. M.	3,871.90	9	381.12
16923	Aug. 29	Abyssinia	M. Farris & Co	Manufactures of silk and cotton	Purchased	£160 15s. 4d.	.....	.....	.....
16300	Aug. 27	Rhynland.	Oberteuffer, Abegg & D	Plush	Consigned	10,698.00 R. M.	1,000.00	19	390.73
14243	Aug. 24	Etruria	Meyer Jonassen	Manufactures of silk, cotton, and goats' hair.	Purchased	£113 11s. 3d.	.....	.....	.....
14374	Aug. 25	Eider	Passavant & Co	Fancy velvet	Consigned	1,193.80 R. M.	.....	2	48.13
16269	Aug. 27	Rhynland.	J. Meyer & Co.	Velvets	do	4,509.60 R. M.	94.16	3	251.45
16388	Aug. 29	Rhynland.	Hoeninghaus & Curtis	Manufactures silk	Consigned	5,743.87 francs.	.....	.....	.....
7	Aug. 31	Adriatic	Fleitmunn & Co	do	do	7,822.65 francs.	.....	.....	.....
18089	Aug. 31	Abyssinia.	E. M. Benjamin.	Fancy velvets	do	6,993.65 francs.	.....	8	181.70
137	Sept. 1	Adriatic	A. Person, Harriman & Co.	Silks	do	12,671.00 francs.	1,877.45	1	179.05
135	Sept. 1	do	do	do	do	11,730.00 francs.	251.15	.....	.....

11972	Aug. 21	Amérique.....	J. Meyer & Co.....	do.....	1,964.35 francs.....	1	99.40
17772	Aug. 31	Adriatic.....	F. Viotor & Achelis.....	do.....	2,931.90 francs.....	5	207.15
133	Sept. 1	do.....	A. Person, Harriman & Co.....	do.....	7,784.00 francs.....	2	281.30
17887	Aug. 31	do.....	Sallenbach & Co.....	do.....	12,455.00 francs.....	7	554.05
350	Sept. 1	do.....	Sylvester, Hilton & Co.....	do.....	1,370.35 francs.....	3	105.30
28	Aug. 31	do.....	Passavant & Co.....	do.....	10,283.50 francs.....	18	695.35
17036	Aug. 29	St. Germain.....	A. Person, Harriman & Co.....	do.....	5,846.45 francs.....	7	435.55
16473	Aug. 25	Westphalia.....	Iselin, Neeser & Co.....	do.....	25,353.65 francs.....	5	2,518.95
16761	Aug. 29	Salier.....	Sallenbach & Co.....	do.....	2,203.85 francs.....	3	30.95
836	Sept. 1	Werra.....	E. Oelbermann & Co.....	do.....	433.10 R. M.....	3	620.00
1347	Sept. 2	Labrador.....	F. Viotor & Achelis.....	do.....	8,070.10 francs.....	3	279.20
1362	Sept. 1	St. Laurent.....	Oberteuffer, Abegg & Co.....	do.....	5,986.50 francs.....	3	745.90
782	Sept. 1	Britannic.....	do.....	do.....	2,816.05 francs.....	3	296.95
745	Sept. 1	Servia.....	Arnold, Constable & Co.....	do.....	36,037.95 francs.....	13	625.70
33	Aug. 31	do.....	Passavant & Co.....	do.....	7,381.50 francs.....	13	293.50
2365	Sept. 4	Labrador.....	H. Hermann.....	do.....	17,288.45 francs.....	5	471.61
2735	Sept. 4	do.....	James McCreery & Co.....	do.....	11,200.85 francs.....	18	60.88
1633	Sept. 3	do.....	Dryfuss, Kohn & Co.....	do.....	2,090.55 francs.....	5	310.60
1952	Sept. 2	do.....	Otto Andreas.....	do.....	11,321.55 francs.....	18	625.79
306	Aug. 31	Werra.....	do.....	do.....	7,183.80 R. M.....	7	473.40
1360	Sept. 2	Labrador.....	Passavant & Co.....	do.....	4,723.65 francs.....	2	83.50
2874	Sept. 5	Westernland.....	Brown, Wood & K.....	do.....	3,827.30 R. M.....	9	1,277.35
1781	Sept. 3	Labrador.....	L. Weddigen & Co.....	do.....	4,649.70 francs.....	4	328.15
1699	Sept. 3	Germanic.....	Megroz, Portier, Grose & Co.....	do.....	4,631.30 francs.....	5	427.45
1365	Sept. 2	Labrador.....	Oberteuffer, Abegg & Co.....	do.....	9,173.25 francs.....	1	165.30
588	Sept. 1	Servia.....	Luckemeyer & Schefer.....	do.....	11,955.00 francs.....	4	125.40
2219	Sept. 2	Adriatic.....	Lehmaier Bros.....	do.....	27,985.00 francs.....	3	742.90
1588	Sept. 2	Labrador.....	G. Stellwag & Co.....	do.....	3,375.48 francs.....	3	395.36
1779	Sept. 3	do.....	F. Viotor & Achelis.....	do.....	4,460.00 francs.....	3	650.25
1453	Sept. 2	do.....	Luckemeyer & Schefer.....	do.....	3,917.00 francs.....	5	427.45
1346	Sept. 2	do.....	F. Viotor & Achelis.....	do.....	2,663.70 francs.....	1	165.30
1677	Sept. 2	do.....	Spielmann & Co.....	do.....	3,237.45 francs.....	4	125.40
3191	Sept. 5	St. Germain.....	James McCreery & Co.....	do.....	13,196.70 francs.....	3	742.90
2720	Sept. 4	Adriatic.....	do.....	do.....	30,034.15 francs.....	3	742.90
2515	Sept. 4	Donau.....	J. & C. Johnston.....	do.....	4,073.75 R. M.....	3	742.90
17031	Aug. 29	Werra.....	A. Person, Harriman & Co.....	Purchased.....	4,272.25 R. M.....	3	742.90
17878	Aug. 31	Adriatic.....	Strauss, Kupfer & Co.....	Consigned.....	216.50.....	3	742.90
17773	Aug. 31	do.....	F. Viotor & Achelis.....	Purchased.....	1,057.00.....	21	604.41
17771	Aug. 31	do.....	do.....	Consigned.....	8,425.25 francs.....	16	1,070.48
17763	Aug. 29	Werra.....	do.....	do.....	15,090.15 francs.....	1	57.04
17666	Aug. 29	Rhynland.....	Spielmann & Co.....	do.....	541.85 R. M.....	3	146.33
22	Aug. 31	Werra.....	Hoeninghaus & Custis.....	do.....	3,511.00 R. M.....	21	533.51
18044	Aug. 29	do.....	Lewis Bros. & Co.....	do.....	11,104.60 R. M.....	2	122.45
13853	Aug. 24	Eider.....	Charles G. Landon.....	do.....	2,242.60 R. M.....	1	237.73
17146	Aug. 29	St. Germain.....	Otto Andreas.....	Purchased.....	674.70 R. M.....	11	914.82
15811	Aug. 27	do.....	Hoeninghaus & Custis.....	Consigned.....	3,789.85 francs.....	11	595.19
16790	Aug. 29	Werra.....	Passavant & Co.....	do.....	12,046.10 francs.....	11	595.19
27	Aug. 31	Servia.....	do.....	do.....	11,706.75 R. M.....	11	595.19
77	Aug. 31	Werra.....	L. Weddigen & Co.....	do.....	\$298 12s. 2d.....	11	595.19
				do.....	666.50 R. M.....		
				do.....	41.60.....		

† Mexican.

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
17714	Aug. 28	Eider	A. Friedlander	Manufactures silk	Purchased	3,862.00 R. M.	.....	.....	.....
433	Aug. 22	C. P. R. R.	A. A. Vantine & Co.	do	Purchased	440.60 tales	.....	.....	.....
15959	Aug. 27	Pennland	C. A. Aufmordt & Co.	Silk	Consigned	11,681.45 R. M.	2,041.55	4	272.02
14894	Aug. 26	C. P. R. R.	I. R. Simon & Co.	Manufactures silk	Purchased	3,340.86 Mex. dol.	.....	.....	.....
144	Aug. 31	Adriatic	Hardt, von Bernuth & Co.	Velvets	Consigned	4,644.70 francs	399.51	2	462.09
378	Aug. 26	C. P. R. R.	Calhoun, Robbins & Co.	Manufactures silk	Purchased	1,203.93 Mex. dol.	.....	.....	.....
17418	Aug. 31	Adriatic	Hermann, Sternbach & Co.	Manufactured goat's hair, silk, and cotton.	do	£184 17s. 1d.	.....	.....	.....
17897	Aug. 31	do	H. O'Neil & Co.	Silk wearing apparel	do	16,672.20 francs	.....	.....	.....
18078	Aug. 29	Eider	Polasky & Staadecker	Manufactures silk	do	3,768.00 R. M.	.....	.....	.....
16090	Aug. 27	Rhynland	Megroz, Portier, Grose & Co.	Fancy velvets	Consigned	7,415.30 R. M.	.....	5	204.97
1701	Sept. 3	Labrador	do	do	do	4,016.20 francs	247.85	2	413.11
1707	Sept. 3	do	do	do	do	6,483.40 francs	315.80	1	676.70
429	Aug. 31	Werra	Luckemeyer & Schefer	Velvets	do	1,007.00 R. M.	20.57	1	75.53
1066	Sept. 2	Servia	E. M. Benjamin	Fancy velvet	do	5,617.55 francs	713.10	6	154.46
17509	Aug. 29	Werra	A. Wempheimer & Bro.	Velvets	do	2,496.55 R. M.	64.00	1	192.03
1639	Sept. 3	Labrador	Dreyfuss, Kohn & Co.	Manufactures silk and cotton	do	2,222.00 francs	222.20	1	211.69
1640	Sept. 3	do	do	Plush	do	2,601.00 francs	442.17	2	457.81
614	Sept. 1	Servia	do	Manufactures silk and cotton	do	7,174.20 francs	.....	.....	.....
245	Aug. 31	Adriatic	Benjamin Caspary	do	Purchased	£127 0s. 9d.	.....	.....	.....
741	Aug. 31	Werra	Oberteuffer, Abegg & Co.	Velvets	Consigned	4,756.50 R. M.	354.00	7	116.21
744	Aug. 31	Ems	do	Plush	do	12,542.20 R. M.	1,423.50	11	322.62
17912	Aug. 31	St. Germain	L. Erinstein & Bro.	Fancy velvets	do	1,250.60 francs	423.90	5	124.94
17882	Aug. 31	Adriatic	do	Velvets	do	3,929.20 francs	204.06	.....	.....
93	Aug. 31	Westphalia	Wilmerding, Hognet & Co.	Velvet	do	12,753.90 francs	318.55	7	924.56
94	Aug. 31	do	do	do	do	10,594.70 francs	1,502.40	6	1,270.33
1540	Sept. 2	Labrador	W. H. De Forrest	Satins	do	17,641.35 francs	1,343.25	6	105.94
1370	Sept. 2	do	Oberteuffer, Abegg & Co.	Manufactures silk and cotton, &c.	do	6,255.50 francs	.....	.....	.....
111	Aug. 31	Adriatic	Iselin, Neeser & Co.	Manufactures silk, &c.	do	3,679.60 francs	.....	.....	.....
1702	Sept. 3	Labrador	Megroz, Portier, Grose & Co.	Ribbons	do	3,137.60 francs	252.55	6	231.13
1627	Sept. 3	do	E. S. Jaffray & Co.	Manufactures silk and cotton	Purchased	1,062.20 francs	.....	.....	.....
466	Sept. 3	Salier	Wells, Fargo & Co.	Manufactures silk, &c.	do	432.65 francs	.....	.....	.....
112	Aug. 31	Adriatic	Iselin, Neeser & Co.	Manufactures silk and cotton	Consigned	2,218.45 francs	.....	.....	.....
16266	Aug. 27	Rhynland	Dreyfuss, Kohn & Co.	Ribbons	do	915.50 francs	.....	4	85.60
2085	Sept. 3	Noordland	do	do	do	1,176.80 francs		4	117.90
2034	Sept. 3	Labrador	C. A. Aufmordt & Co.	do	do	2,133.00 francs		5	205.20

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
1773	Aug. 31	Servia	W. H. Riley & Co.	Manufactures silk and cotton	Both	2, 231.75 R. M.			
1673	Sept. 3	Labrador	Oppenheimer & Levy.	Manufactures silk	Consigned	8, 602.95 francs			
3654	Sept. 7	Elbe	Hoeninghaus & Curtis	Tie silks	do	1, 264.60 R. M.	75.65		
3731	Sept. 7	Germanic	Wendt, Steinhäuser & Co.	Satins	do	6, 326.00 francs	315.75		
2359	Sept. 4	Labrador	Arnold, Ellis & K.	Manufactures silk and cotton	Purchased	5, 228.00 francs			
3493	Sept. 7	Normandie	R. P. Charles	Bolting cloth	do	16, 015.35 francs			
3456	Sept. 7	Germanic	L. Rheims	Manufactures silk, &c	do	5, 453.45 francs			
1350	Sept. 2	Labrador	F. Viator & Achelis	Satins	Consigned	6, 191.95 francs	1, 203.80	7	368.03
2479	Sept. 3	Main	Oberteuffer, Abegg & Co	do	do	5, 925.90 francs	881.40	3	447.16
1349	Sept. 2	Labrador	F. Viator & Achelis	Satins, &c	do	1, 590.05 francs	140.35	5	204.55
1635	Sept. 3	do	Dreyfuss, Kohn & Co	Satins	do	7, 209.00 francs	612.76	2	690.90
1768	Sept. 3	Noordland	Fleitmann & Co	Satins, &c	do	3, 863.00 francs	478.80	2	278.80
1756	Sept. 3	do	Doeckerhoff, Raefloer & Co.	do	do	2, 663.35 R. M.		2	239.40
15947	Aug. 3	Britannic	Megroz, Portier, Grose & Co	Silks	do	36, 797.25 francs	3, 905.00		527.00
1961	Sept. 3	Noordland	Otto Andreas	Satins	do	7, 312.00 francs	54.51	7	333.62
2678	Sept. 5	Donau	Schwietering, S. & Co	Manufactures silk	do	3, 178.90 R. M.			
2465	Sept. 4	Werra	Oelbermann & Co	Manufactures silk and cotton	do	2, 221.00 R. M.			
3659	Sept. 7	Normandie	A. Origet	do	Purchased	5, 441.00 francs			
3457	Sept. 7	do	L. Rheims	Silk trimmings, &c	do	16, 382.85 francs			
3735	Sept. 7	Germanic	Stern Bros	do	do	8, 596.05 francs			
2361	Sept. 4	Labrador	J. A. McSorley & Son	Manufactures silk, &c	do	7, 363.00 francs			
1761	Sept. 3	Noordland	Lukemeyer & Schefer	Manufactures silk and cotton	Consigned	7, 230.80 R. M.			
1760	Sept. 3	do	do	Velvets and plushes	do	8, 950.90 R. M.	350.00		
747	Sept. 1	Servia	Arnold, Constable & Co	Manufactures silk and cotton	Purchased	34, 703.70 francs			
17160	Aug. 29	Eider	W. H. Greff & Co	Tie silks	Consigned	1, 146.00 R. M.		1	101.87
2727	Sept. 4	Labrador	Sylvester, Hilton & Co	Velvets	do	4, 346.60 francs	176.63	6	349.80
1783	Sept. 3	Noordland	Oberteuffer, Abegg & D.	Plush and velvet	do	6, 228.90 R. M.	610.33	4	243.36
949	Sept. 1	Lessing	Sylvester, Hilton & Co	Manufactures silk	do	2, 827.05 R. M.			
1832	Sept. 3	Noordland	Wendt, Steinhäuser & Co	do	do	3, 927.65 R. M.			
1740	Sept. 3	State of Georgia	A. Duggan	do	do	\$231.38, 3d			
2522	Sept. 1	Werra	Hardt, von Bernuth & Co	Tie silk	Purchased	3, 552.00 R. M.	622.95	21	327.35
3172	Sept. 5	Moser	C. Von Pustan & Co	Manufactures silk	Consigned	2, 598.65 Mex. dol.			
2838	Sept. 4	Donau	S. M. & B. Cohen	do	Purchased	2, 598.65 R. M.			
3467	Sept. 7	Elbe	Megroz, Portier, Grose & Co	Velvets	Consigned	3, 052.00 R. M.	538.55		
1710	Sept. 3	Labrador	Iselin, Neeser & Co	do	do	4, 419.55 francs	1, 014.00		
2549	Sept. 4	Donau	M. Guggenheim & Sons	Manufactures silk and cotton	do	4, 684.35 R. M.			

15084	Aug. 26	St. Simon	Wilmerding, Hoguet & Co	Velvets	do	2, 124. 15 francs	499. 80	1	249. 85
15085	Aug. 26	St. Laurent	do	do	do	6, 729. 70 francs	1, 583. 45	1	201. 00
1156	Sept. 2	Labrador	do	Silk	do	3, 112. 35 francs	418. 94	3	287. 10
1157	Sept. 2	do	do	Fancy velvets	do	7, 919. 30 francs	215. 06	4	496. 50
2340	Sept. 3	Noordland	Brown, Wood & Kingman	Fancy plush	do	3, 643. 65 R. M.	551. 00	1	202. 45
2271	Sept. 2	Labrador	Meyer & Co	Fancy velvet	do	11, 584. 00 francs	1, 084. 70	6	1, 084. 70
2379	Sept. 4	Donau	Hersman von Hein	Manufactures silk and cotton	Purchased	1, 377. 25 R. M.	462. 00	1	65. 13
2893	Sept. 5	Labrador	Fellman & Grumbach	do	do	5, 414. 50 francs	1, 088. 18	14	342. 78
7150	June 15	Ems	W. H. Greff & Co	do	Consigned	7, 248. 23 R. M.	309. 50	2	271. 84
1711	Sept. 3	Labrador	Iselin, Neeser & Co	Velvets	do	4, 412. 90 francs	263. 25	1	155. 13
1772	Sept. 3	Noordland	Fleitmann & Co	do	do	6, 288. 00 R. M.	1, 088. 18	1	194. 24
2083	Sept. 3	do	Dreyfuss, Kohn & Co	do	do	12, 676. 22 R. M.	309. 50	1	155. 13
2209	Sept. 3	do	do	Manufactures silk and cotton	do	3, 757. 45 R. M.	263. 25	1	194. 24
1290	Sept. 2	Labrador	W. H. De Forrest	Serges	do	5, 253. 85 francs	309. 50	1	155. 13
1967	Sept. 3	Noordland	Lewis Bros. & Co	Velvets	do	2, 039. 35 R. M.	263. 25	1	194. 24
3921	Sept. 7	Germanic	Hermann Sternbach	Manufactures silk and cotton	Purchased	£493. 28. 7d.	309. 50	1	155. 13
3750	Sept. 7	do	Ira Perego	do	do	£111. 11s. 3d.	263. 25	1	194. 24
2409	Sept. 4	Donau	Guterman Bros.	Manufactures silk	do	1, 288. 85 R. M.	309. 50	1	155. 13
2743	Sept. 4	do	Von Blankenstein, Henning & Co	Silk yarn	do	3, 915. 85 R. M.	309. 50	1	155. 13
1143	Sept. 1	Central Pacific Rail-road	J. D. Cutler & Co	Manufactures silk	do	1, 688. 57 Mex. dol.	309. 50	1	155. 13
2029	Sept. 2	Noordland	C. A. Auffmordt & Co	Velvets	Consigned	2, 547. 65 R. M.	57. 05	1	249. 85
2395	Sept. 4	Donau	Openheim & Collins	Manufactures silk	Purchased	600. 00 R. M.	57. 05	1	249. 85
15083	Aug. 26	do	Wilmerding, Hoguet & Co	Velvets	Consigned	7, 172. 00 francs	1, 687. 61	4	839. 45
3109	Sept. 4	do	J. Meyer & Co	do	do	5, 390. 90 R. M.	111. 70	5	797. 10
5222	Sept. 8	Normandie	Dreyfuss, Kohn & Co	do	do	10, 294. 00 francs	902. 60	5	797. 10
2792	Sept. 5	Donau	Lord & Taylor	Manufactures silk	Purchased	7, 649. 30 R. M.	902. 60	5	797. 10
1414	Sept. 2	Adriatic	William Openhym & Sons	Fancy velvets	Consigned	2, 388. 25 francs	1, 696. 40	22	606. 05
1548	Sept. 3	Labrador	E. M. Benjamin	do	do	15, 954. 80 francs	1, 696. 40	1	78. 93
2352	Sept. 4	Normandie	Hardt & Lindgens	Velvets	do	1, 617. 92 R. M.	78. 93	1	78. 93
2097	Sept. 3	Labrador	William Openhym & Sons	Manufactures silk	do	10, 153. 80 francs	78. 93	1	78. 93
4779	Sept. 3	Normandie	F. Lafute	Manufactures silk and cotton	Purchased	704. 85 francs	78. 93	1	78. 93
4562	Sept. 8	Germanic	Sallenbach & Co	Raw silk	Consigned	40, 343. 80 francs	78. 93	1	78. 93
1703	Sept. 3	Labrador	Megroz, Portier, G. & Co	Silks, &c	do	23, 232. 75 francs	1, 791. 20	4	2, 249. 25
1806	Sept. 3	do	Hoeninghaus & Curtis	Silks	do	13, 321. 35 francs	1, 248. 85	12	2, 150. 85
1158	Sept. 2	do	Wilmerding, Hoguet & Co	do	do	26, 901. 75 francs	227. 36	4	651. 75
1634	Sept. 3	do	Dreyfuss, Kohn & Co	Fancy velvets	do	7, 768. 00 francs	726. 70	3	316. 80
3328	Sept. 7	Rhein	Sallenbach & Co	Satins	do	4, 703. 25 francs	840. 15	3	273. 95
1348	Sept. 2	Labrador	F. Viotor & Achelis	Silks	do	3, 060. 30 francs	2, 282. 40	1	360. 75
2032	Sept. 2	do	C. A. Auffmordt & Co	Satins	do	14, 311. 50 francs	366. 60	2	502. 65
1700	Sept. 3	do	Megroz, Portier, G. & Co	Silks	do	3, 584. 75 francs	915. 25	3	254. 85
1410	Sept. 2	do	A. Person, Harriman & Co	do	do	13, 415. 70 francs	915. 25	3	254. 85
3689	Sept. 7	Germanic	Passavant & Co	Satins	do	7, 610. 05 francs	449. 20	3	254. 85
4927	Sept. 8	do	Sylvester, Hilton & Co	Manufactures silk	do	9, 561. 15 francs	449. 20	3	254. 85
4350	Sept. 2	Normandie	Spielmann & Co	Velvets	do	4, 312. 50 francs	449. 20	3	254. 85
2030	Sept. 3	Labrador	C. Auffmordt & Co	Manufactures silk	do	2, 507. 20 francs	449. 20	3	254. 85
4564	Sept. 8	Normandie	Sallenbach & Co	do	do	11, 726. 85 francs	1, 527. 00	3	907. 75
4440	Sept. 8	Germanic	Megroz, Portier, Grose & Co	Fancy velvets, &c	do	4, 315. 65 francs	51. 65	3	306. 80

* The monetary units employed in this column are the same as in the column "Invoice value."

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
4699	Sept. 8	Normandie	Megroz, Portier, Grose & Co	Silks, &c	Consigned	3,574.15 francs	532.40	5	232.45
4443	Sept. 8	Germanic	do	Silks	do	6,213.30 francs		1	488.40
1797	Sept. 3	Labrador	Sallenbach & Co	Satins	do	16,015.00 francs		1	298.53
1798	Sept. 3	do	do	Silks	do	45,954.30 francs	4,722.15	6	672.45
951	Sept. 1	Adriatic	Sylvester, Hilton & Co	Fancy satins	do	4,407.35 francs	259.65	6	362.55
1735	Sept. 3	Labrador	Passavant & Co	Silks	do	4,733.00 francs	550.85	9	176.50
3692	Sept. 7	Normandie	do	do	do	2,503.00 francs	231.60	4	122.05
3482	Sept. 7	Germanic	F. Viotor & Achelis	do	do	15,554.00 francs	900.35	9	453.55
4367	Sept. 8	do	Person, Harriman & Co	do	do	15,163.00 francs	3,897.60		
4221	Sept. 7	Normandie	J. F. Decker	do	do	4,360.80 francs	238.80		
3841	Sept. 7	do	L. Weddigen & Co	do	do	6,466.30 francs	407.35		
52	Aug. 31	Werra	Spielman & Co	Velvets	do	2,731.96 R. M.			
3475	Sept. 7	Germanic	Lewis Bros. & Co	Silks, velvets, &c	do	15,478.35 francs		1	155.45
4441	Sept. 8	do	Megroz, Portier, G. & Co.	Silks	do	14,057.70 francs	586.45	1	665.25
4365	Sept. 8	do	Person, Harriman & Co.	do	do	32,589.00 francs	1,059.50	3	190.50
4359	Sept. 8	do	do	do	do	3,357.00 francs	399.30	23	1,135.25
4415	Sept. 8	do	Luckemeyer & Schefer	do	do	16,381.00 francs	1,600.00	10	2,518.50
4412	Sept. 8	do	do	do	do	6,030.00 francs	825.00	28	390.85
3996	Sept. 7	Elbe	Passavant & Co	Velvets and plush	do	3,443.80 R. M.	147.70	2	301.00
4876	Sept. 8	City of Berlin	John Ross	Manufactures silk and cotton	Purchased	£320 18s		7	262.75
3661	Sept. 7	Elbe	Fleitmann & Co	Brocade velvets	Consigned	6,452.25 R. M.		13	544.10
17235	Aug. 29	Salier	E. Oelbermann	Satin	do	5,323.84 R. M.	221.60	4	441.15
3676	Sept. 7	Elbe	Spielmann & Co	Velvets	do	2,269.70 R. M.	182.37	3	126.25
3673	Sept. 7	do	do	do	do	3,128.85 R. M.		6	211.95
5061	Sept. 8	Gallia	Strauss, Kupfer & Co	Manufactures silk and cotton	Purchased	£326 12s. 6d			
4437	Sept. 6	Germanic	Iselin, Neeser & Co	Velvets	Consigned	4,312.80 francs	739.00		
4332	Sept. 7	do	M. L. Stieglitz & Son	Goats' hair, silk, and cotton	Purchased	£1,075 0s. 4d			
4952	Sept. 8	do	Copeland Kell	Manufactures silk and cotton	do	£12,068 8s. 5d			
5723	Sept. 9	Westernland	Oberteuffer, Abegg & D	Plush and velvet	Consigned	9,242.20 R. M.	1,257.60	6	344.25
4213	Sept. 8	Mosser	John D. Cutter & Co	Manufactures silk	Purchased	4,381.51 Mex. dol.			
7027	Sept. 11	State of Indiana	J. W. Cochrane	do	do	£85 13s. 8d			
5329	Sept. 9	Gallia	E. Prentiss	do	do	£54 19s			
5899	Sept. 9	do	Luckemeyer & Schaefer	Manufactures silk and cotton	Consigned	£244 7s. 3d			
5621	Sept. 9	Normandie	Hardt & Lindgens	Plush	do	1,114.00 francs	104.89		
5149	Sept. 9	do	Iselin, Neeser & Co	Velvets	do	3,742.05 francs	861.20		

5331	Sept.	9	Gallia	Lord & Taylor	Manufactures silk and cotton	Purchased	£240 17s. 3d.			
5219	Sept.	8	Normandie	Dreyfuss, Kohn & Co.	Manufactures silk	Consigned	438.30 francs			
3342	Sept.	5	Mosser	Seely, F. Howe & Co.	do	Purchased	100.00 Mex.dol.			
5880	Sept.	9	Gallia	Copeland Kell	Manufactures silk and cotton	do	£734 16s. 2d.			
6124	Aug.	27	Rhynland	Kenisberger & Rudenberg	Velvets	Consigned	262.33			
5821	Sept.	9	Fulda	Lewis Bros. & Co.	do	do	226.60			
5147	Sept.	9	Normandie	Iselin, Neeser & Co.	do	do	299.35			
6156	Sept.	9	Wisconsin	E. M. Benjamin & Co.	Umbrella silk	do	1,119.20			
5165	Sept.	9	Normandie	L. Erinstein & Bro.	Velvets	do	46.46			
5164	Sept.	9	do	do	do	do	352.65			
4259	Sept.	1	Noordland	Spielmann & Co.	Velvets and plush	do	379.35	6	686.82	
5181	Sept.	8	Normandie	C. A. Auffmordt & Co.	Serges	do	497.75	4	359.35	
7414	Sept.	12	Belgenland	Spielmann & Co.	Plushes and velvets	do	201.60	17	1,192.85	
3675	Sept.	7	Elbe	do	Matelasse	do	239.00	2	136.79	
7243	Sept.	11	Belgenland	Hardt & Lindgens	Velvet	do		1	78.59	
4935	Sept.	8	Normandie	Meyer & Co.	Fancy velvets	do	541.00	4	862.98	
7572	Sept.	12	Belgenland	William Openhym & Son	Velvets	do	765.02	16	378.98	
7135	Sept.	12	do	Lewis Bros. & Co.	do	do	108.45	1	80.83	
4563	Sept.	8	Germanic	H. Sallenbach & Co.	do	do	243.35	1	243.36	
4411	Sept.	8	do	Luckemeyer & Schefer	Fancy velvets	do	418.00	2	278.62	
4267	Sept.	7	Elbe	Dreyfuss, Kohn & Co.	Plush	do	953.36	6	553.96	
4607	Sept.	8	Normandie	F. Vieter & Achelis	Silks	do	677.15	1	171.88	
5109	Sept.	8	do	Fleitmann & Co.	do	do	1,064.50			
3434	Sept.	7	Germanic	Goldman Bros	Manufactures silk, &c	Purchased				
2793	Sept.	5	Donan	Lord & Taylor	do	do				
4890	Sept.	8	Gallia	J. & C. Johnson	do	do	£195 10s. 3d.			
3708	Sept.	7	Germanic	A. D. Napier	do	do	£258 6s. 5d.			
3712	Sept.	7	do	Haskell & Haskell	Manufactures silk and cotton	do	£77 15s.			
4393	Sept.	7	do	Dreyfuss, Kohn & Co.	Satins	Consigned	4,845.30 francs	2	375.75	
2196	Sept.	3	Labrador	Iselin, Neeser & Co.	Silks	do	13,331.25 francs	4	334.74	
3478	Sept.	7	Germanic	F. Vieter & Achelis	do	do	2,982.10 francs			
3479	Sept.	7	do	do	Satins, &c	do	7,324.50 francs	8	261.06	
3167	Sept.	5	Edam	do	do	do	7,454.60 R. M.	6	160.19	
2037	Sept.	3	Noordland	Schweitering, S. & Co.	Manufactures silk and cotton, &c	do	7,223.30 R. M.			
602	Sept.	1	Servia	C. A. Haynes	do	Purchased	£869 4s. 1d.			
3412	Sept.	7	Normandie	H. Herrmann	Manufactures silk, &c	do	8,460.30 francs			
4398	Sept.	8	Germanic	Wm. Openhym & Son	Manufactures silk and cotton	Consigned	1,522.00 francs			
5233	Sept.	8	do	Jas. McCreery & Co.	Satins	do	7,966.65 francs	2	348.30	
4501	Sept.	8	do	Hoeninghaus & Curtis	do	do	13,101.45 francs	3	136.05	
4029	Sept.	1	Normandie	J. A. McSorley & Son	Manufactures silk, &c	Purchased	12,081.70 francs			
4494	Sept.	8	Gallia	E. Ponquet & Co	do	do	1,791.00 francs			
4752	Sept.	8	do	I. Perego	Manufactures silk and cotton	do	£42 10s. 9d.			
4149	Sept.	7	Germanic	Wm. Openhym & Sons	do	Consigned	£463 13s. 6d.			
4016	Sept.	7	Elam	Oelbermann & Co.	Satin	do	1,975.75 R. M.	1	174.30	
3484	Sept.	7	Elbe	F. Vieter & Achelis	Silks	do	1,326.70 R. M.			
4008	Sept.	7	do	J. Meyer Co	Satins	do	2,844.75 R. M.	4	193.55	
3758	Sept.	7	do	Otto Andreas	Silks	do	4,131.90 R. M.	6	271.80	
4867	Sept.	8	Germanic	L. Erinstein & Bro.	do	do	1,895.00 francs			
4915	Sept.	8	do	Iselin, Neeser & Co.	do	do	8,687.80 francs			

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
3554	Sept. 7	Germanic.	H. B. Claflin & Co.	Manufactures silk, cotton, &c.	Purchased	£353 15s. 5d.			
2971	Sept. 4	Labrador	Altman & Co.	Manufactures silk, &c.	do	11, 221. 25 francs			
15669	Aug. 26	St. Germain	H. B. Claflin & Co.	do	do	49, 807. 00 francs			
5413	Sept. 8	Germanic.	W. B. Roe	do	do	£304			
4608	Sept. 8	Normandie	F. Viotor & Achelis	Satins	Consigned.	12, 449. 00 francs	2, 077. 95	9	641. 15
5218	Sept. 8	do	Dreyfuss, Kohn & Co.	do	do	2, 892. 00 francs	144. 60	2	158. 50
5201	Sept. 8	Oder	Stapfer & Streuli	do	do	4, 674. 75 francs	584. 70	4	169. 60
5353	Sept. 9	Gallia	Mills & Gibbs	Manufactures silk	Purchased.	£322 17s. 2d.			
5892	Sept. 9	do	Wm. Openhym & Sons	do	Consigned.	£227 14s.			
6367	Sept. 10	St. Germain	Oberteuffer, Abegg & D	Silks	do	3, 599. 90 francs	523. 30		
5179	Sept. 8	Normandie	C. A. Auffmordt & Co.	do	do	2, 721. 20 francs	544. 45		
6091	Sept. 3	Noordland	L. Roessel & Co.	Satins, &c.	do	2, 363. 50 francs	138. 70	14	199. 65
6112	Sept. 8	Eider	do	Satins	do	1, 590. 20 R. M.	268. 65	1	171. 15
4465	Sept. 8	Germanic.	Rosenthal Bros	Manufactures silk	Purchased.	9, 469. 45 francs			
4609	Sept. 8	Normandie	F. Viotor & Achelis	Velvets, &c.	Consigned	1, 211. 35 francs	139. 05	3	104. 40
3696	Sept. 7	do	Passavant & Co.	Silks	do	1, 465. 00 francs	88. 80	1	74. 05
5224	Sept. 8	do	Dreyfuss, Kohn & Co.	do	do	2, 206. 00 francs	220. 60		
4396	Sept. 8	St. Germain	William Openhym & Sons	do	do	4, 823. 55 francs			
5203	Sept. 8	Normandie	Stapfer & Streuli	Serges	do	14, 367. 00 francs	1, 314. 28	2	296. 80
4566	Sept. 8	do	Sallenbach & Co.	Silks	do	4, 730. 55 francs		2	412. 95
4561	Sept. 8	Germanic.	do	do	do	3, 465. 35 francs	904. 75	1	204. 50
1559	Sept. 2	Normandie	J. F. Decker	Serges	do	15, 080. 85 francs	405. 60	4	288. 45
1718	Sept. 3	Rhynland.	Iselin, Neeser & Co.	Silks	do	6, 316. 05 francs	1, 867. 00	8	1, 197. 20
3146	Sept. 4	Werra	Person, Harriman & Co.	do	do	8, 155. 00 R. M.	643. 00	1	72. 95
5338	Sept. 9	Gallia	Forstman & Sons	Manufactures silk	Purchased	6, 190. 10 francs		1	767. 70
4502	Sept. 8	Germanic.	Hoeninghaus & Curtis	Silks	Consigned	10, 340. 50 francs	476. 10		
5232	Sept. 9	do	James McCreery & Co.	do	do	29, 184. 75 francs	930. 95	10	457. 75
5148	Sept. 8	Normandie	Iselin, Neeser & Co.	do	do	6, 187. 00 francs	888. 15	4	113. 00
5032	Sept. 8	do	Otto Andreas	do	do	21, 861. 60 francs	1, 002. 29	4	200. 45
2763	Sept. 4	Adriatic	W. H. De Forrest	do	do	61, 084. 00 francs	1, 003. 00	12	1, 226. 35
1691	Sept. 3	Labrador	Menke & Frenckel	do	do	6, 385. 25 francs	314. 61	4	490. 80
6893	Sept. 11	Werra	Otto Andreas	Manufactures silk	do	1, 633. 95 francs			
4556	Sept. 5	Eider	Oberteuffer, Abegg & D	Silk scarfs	do	276. 60 R. M.	15. 13		
5231	Sept. 9	Normandie	James McCreery & Co.	Silks	do	14, 890. 15 francs	429. 05	2	429. 35
4606	Sept. 8	do	F. Viotor & Achelis	do	do	9, 725. 00 francs	1, 331. 70	2	134. 80

4073	Sept. 7	Germanio.	Arnold, Constable & Co.	Manufactures silk and cotton.	Purchased	42, 173. 90 francs.	2	317. 55
5171	Sept. 8	Normandie	Luckemeyer & Schefer	Silks.	Consigned	4, 382. 30 francs.	1	48. 55
4408	Sept. 8	Germanic	do	Fancy velvets	do	2, 331. 00 francs.		
5598	Sept. 9	Gallia	Passavant & Co	Silks.	do	3, 944. 25 francs.		
5220	Sept. 8	Normandie	Dreyfuss, Kohn & Co.	Plush	do	2, 452. 00 francs.		
4702	Sept. 8	do	Megroz, Portier, G. & Co.	Silks.	do	17, 875. 00 francs.	8	1, 035. 05
4231	Sept. 8	Germanic	E. M. Benjamin	Fancy velvets	do	25, 144. 40 francs.	21	309. 96
5595	Sept. 9	Gallia	Passavant & Co	Silks.	do	8, 332. 40 francs.	12	693. 35
4700	Sept. 8	Normandie	Megroz, Portier, G. & Co.	do	do	9, 444. 15 francs.	4	462. 70
470	Sept. 1	Aurania	Dreyfuss, Kohn & Co.	do	do	22, 240. 00 francs.		
7534	Sept. 12	Normandie	Lewis Bros. & Co	Fancy velvet, &c.	do	11, 068. 05 francs.	28	997. 23
6157	Sept. 9	Gallia	E. M. Benjamin	do	do	18, 535. 45 francs.	18	636. 30
4701	Sept. 8	Normandie	Megroz, Portier, G. & Co.	Silks.	do	4, 652. 50 francs.	2	453. 20
5172	Sept. 8	do	Luckemeyer & Schafer	Fancy velvet	do	2, 176. 00 francs.	2	281. 74
5223	Sept. 8	do	Dreyfuss, Kohn & Co.	Manufactures silk and cotton	do	6, 726. 70 francs.		
9621	Sept. 16	Westphalia	Iselin, Neeser & Co.	Silks.	do	18, 177. 65 francs.	5	1, 819. 09
9908	Sept. 17	Canada	Obertener, Abegg & Co.	do	do	11, 443. 85 francs.		
6592	Sept. 10	Elbe	E. Oelberman & Co.	do	do	1, 820. 30 francs.	3	180. 92
5958	Sept. 9	Germanic	W. H. De Forrest	do	do	3, 136. 00 francs.	5	603. 76
5173	Sept. 8	Normandie	Luckemeyer & Schefer	do	do	3, 950. 20 francs.	1	199. 35
7931	Sept. 14	Celtic	Fleitmann & Co.	do	do	3, 597. 80 francs.		
8989	Sept. 15	do	Luckemeyer & Schefer	do	do	6, 320. 00 francs.		
8362	Sept. 14	Wieland	do	do	do	1, 340. 00 francs.		
8849	Sept. 15	do	Wilmerding, Hoguet & Co.	Satins	do	7, 753. 90 francs.	4	662. 24
7949	Sept. 14	do	Passavant & Co.	Manufactured silk	do	1, 173. 80 francs.		
8847	Sept. 15	do	Wilmerding, Hoguet & Co.	Silks.	do	4, 122. 90 francs.	4	135. 68
9873	Sept. 17	Canada	do	do	do	13, 371. 80 francs.	9	1, 014. 98
10020	Sept. 17	do	Windmuller & Roelker	Manufactured silk and cotton	Purchased	638. 00 francs.		
9896	Sept. 17	Normandie	F. Viotor & Achelis	Silks.	Consigned	2, 029. 60 francs.	3	156. 70
9897	Sept. 17	Main	do	do	do	15, 070. 00 francs.	10	926. 41
10605	Sept. 18	Canada	James McCreery & Co.	Fancy velvets, &c.	do	16, 384. 95 francs.	13	1, 289. 15
7683	Sept. 12	Wieland	do	do	do	19, 689. 80 francs.	7	669. 90
13109	Sept. 22	Britannic	A. Person, Harriman & Co.	Silks.	do	21, 930. 00 francs.	32	1, 501. 50
11970	Sept. 21	City of Chester	Fleitman & Co.	do	do	8, 870. 10 francs.		
12628	Sept. 22	Harmonia	E. M. Walsh	do	Purchased	4, 553. 25 francs.		
4565	Sept. 8	Normandie	H. Sallenbach & Co.	do	Consigned	34, 183. 90 francs.	5	301. 05
9879	Sept. 17	Canada	Passavant & Co.	do	do	5, 895. 20 francs.	6	303. 90
7944	Sept. 14	Wieland	do	do	do	6, 826. 15 francs.	9	319. 60
7945	Sept. 14	do	do	Satins, &c.	do	12, 726. 40 francs.	12	787. 10
7387	Sept. 11	Germanic	do	Silks.	do	24, 630. 00 francs.		
10313	Sept. 18	Canada	Dreyfuss, Kohn & Co.	do	do	10, 367. 30 francs.	2	1, 019. 90
10320	Sept. 18	do	Megroz, Portier, Grose & Co.	do	do	10, 180. 30 francs.	3	937. 45
10258	Sept. 18	do	do	Fancy satins	do	2, 442. 95 francs.	1	165. 15
10297	Sept. 17	do	Luckemeyer & Schefer	Satins	do	3, 733. 20 francs.	2	33. 92
10186	Sept. 17	do	F. Viotor & Achelis	Fancy velvets	do	22, 238. 10 francs.	19	543. 65
10309	Sept. 17	do	E. M. Benjamin	Silks.	do	3, 117. 40 francs.		
9926	Sept. 17	St. Laurent	Iselin, Neeser & Co.	do	do	3, 249. 70 francs.		
10478	Sept. 18	Canada	do	Velvets	do	9, 198. 70 francs.		
10296	Sept. 17	do	H. Sallenbach & Co.	Silks.	do	14, 430. 00 francs.	15	1, 372. 45
			F. Viotor & Achelis					

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance*
8664	Sept. 15	Celtic.....	Megroz, Portier, Grose & Co.....	Silks.....	Consigned.....	19,613.65 francs.....	520.35	13	1,740.14
10314	Sept. 18	Canada.....	do.....	do.....	do.....	8,662.70 francs.....	375.00	15	842.55
10255	Sept. 18	do.....	Luckmeyer & Schefer.....	do.....	do.....	12,273.00 francs.....	1,163.00		
10058	Sept. 17	do.....	Otto Andreas.....	do.....	do.....	3,767.00 francs.....	231.81	1	313.45
10059	Sept. 17	do.....	do.....	do.....	do.....	8,094.00 francs.....	69.89	5	267.90
13133	Sept. 22	Britannia.....	Megroz, Portier, Grose & Co.....	do.....	do.....	9,267.80 francs.....		2	499.23
10315	Sept. 18	Canada.....	do.....	do.....	do.....	2,789.05 francs.....	141.55	1	146.80
10604	Sept. 18	do.....	James McCreery & Co.....	Satins.....	do.....	3,748.70 francs.....	350.70	2	352.35
11588	Sept. 21	Harmonia.....	F. Viotor & Achelis.....	Silks.....	do.....	5,610.65 francs.....	357.35	13	261.40
10477	Sept. 18	Canada.....	H. Sallenbach & Co.....	Fancy velvets.....	do.....	3,133.00 francs.....	255.15	13	222.44
5084	Sept. 8	Normandie.....	Hoeninghaus & Curtis.....	Manufactured silk and cotton.....	do.....	3,487.80 francs.....			
5083	Sept. 8	do.....	do.....	do.....	do.....	1,824.45 francs.....			
5080	Sept. 8	do.....	do.....	do.....	do.....	2,857.00 francs.....			
1804	Sept. 3	Labrador.....	do.....	Ribbons.....	do.....	2,976.85 francs.....	90.05	8	568.91
5108	Sept. 8	Normandie.....	Fleitmann & Co.....	do.....	do.....	5,830.50 francs.....		1	12.97
3693	Sept. 7	do.....	Passavant & Co.....	do.....	do.....	8,154.50 francs.....	293.80	10	287.35
17236	Aug. 29	Rhynland.....	E. Oelbermann & Co.....	do.....	do.....	2,562.75 francs.....	32.20	3	76.50
1638	Sept. 3	Labrador.....	Dreyfuss, Kohn & Co.....	Manufactured silk, cotton, &c.....	do.....	7,505.35 francs.....			
1784	Sept. 2	Noordland.....	Oberteuffer, Abegg & Co.....	Ribbons.....	do.....	6,063.00 francs.....	131.90		
8189	Sept. 14	Celtic.....	L. Earnstein & Brother.....	Manufactured silk and cotton.....	do.....	890.90 francs.....			
7099	Sept. 12	Belgenland.....	Hoeninghaus & Curtis.....	Manufactured silk, cotton, &c.....	do.....	4,124.90 francs.....			
1803	Sept. 3	Noordland.....	do.....	do.....	do.....	4,060.10 francs.....			
7286	Sept. 12	Belgenland.....	Passavant & Co.....	do.....	do.....	5,564.30 francs.....			
5023	Sept. 8	Normandie.....	F. Paturol & Co.....	Manufactured silk and gum.....	Purchased.....	4,036.75 francs.....			
4508	Sept. 8	do.....	Dreyfuss, Kohn & Co.....	Manufactured silk and cotton.....	Consigned.....	5,554.55 francs.....			
2084	Sept. 3	Noordland.....	do.....	Ribbons.....	do.....	2,436.70 francs.....	111.30	5	115.74
5169	Sept. 8	Normandie.....	Luckmeyer & Schefer.....	do.....	do.....	1,673.65 francs.....	20.00	1	34.34
5170	Sept. 8	do.....	do.....	do.....	do.....	2,789.00 francs.....	18.20	5	261.34
15553	Aug. 26	St. Germain.....	E. Oelbermann & Co.....	do.....	do.....	6,813.05 francs.....		9	171.17
7251	Sept. 12	Belgenland.....	Fleitmann & Co.....	Manufactured silk and cotton.....	do.....	8,919.70 francs.....			
1364	Sept. 2	Labrador.....	Oberteuffer, Abegg & Co.....	Ribbons.....	do.....	5,235.20 francs.....	360.00	2	550.72
5082	Sept. 8	Normandie.....	Hoeninghaus & Curtis.....	Manufactured silk, cotton, &c.....	do.....	5,630.45 francs.....			
5183	Sept. 8	do.....	C. A. Auffmordt & Co.....	Ribbons.....	do.....	2,066.10 francs.....	42.15		
4015	Sept. 7	Germanic.....	do.....	do.....	do.....	5,236.95 francs.....	106.85		
5081	Sept. 8	Normandie.....	Hoeninghaus & Curtis.....	do.....	do.....	6,190.85 francs.....		1	209.59

7181	Sept. 12	Belgenland	Iselin, Neeser & Co	do	do	8, 110. 30 francs.	174. 40	.....	.....
7227	Sept. 12	do	Luckemeyer & Schefer	do	do	6, 001. 40 francs.	.....	.....	.....
8136	Sept. 14	Wieland	E. Oelbermann & Co.	do	do	1, 936. 50 francs.	.....	.....	.....
7228	Sept. 21	Belgenland	Luckemeyer & Schefer	do	do	2, 326. 10 francs.	201. 80	4	74. 45
8657	Sept. 14	Celtic	Aitken, Son & Co.	Purchased	do	10, 064. 80 francs.	.....	.....	.....
7946	Sept. 14	Wieland	Passavant & Co.	Consigned	do	6, 075. 65 francs.	.....	.....	.....
8243	Sept. 14	Celtic	Hoeninghaus & Curtis.	do	do	2, 182. 00 francs.	87. 50	.....	691. 40
8296	Sept. 12	Wieland	Lewis Brothers & Co.	do	do	2, 301. 70 francs.	162. 85	.....	.....
9403	Sept. 15	Normandie	Hoeninghaus & Curtis.	do	do	786. 50 francs.	65. 55	.....	.....
8244	Sept. 14	Celtic	do	do	do	2, 305. 80 francs.	.....	.....	.....
5230	Sept. 9	Normandie	McCreery & Co.	do	do	62, 563. 45 francs.	.....	.....	.....
8771	Sept. 15	Aurania	E. S. Jafray & Co.	Purchased	do	1, 825. 40 francs.	.....	.....	.....
6246	Sept. 9	Germanie	Dunham, B. & Co.	do	do	455. 00 francs.	.....	.....	.....
10052	Sept. 17	Canada	do	do	do	679. 90 francs.	.....	.....	.....
8621	Sept. 14	Wieland	Wendt, Steinhauser & Co.	Consigned	do	2, 902. 40 francs.	.....	.....	.....
4364	Sept. 8	Normandie	A. Person, Harriman & Co.	do	do	22, 895. 00 francs.	965. 10	26	1, 379. 77
7581	Sept. 12	Belgenland	Oberteuffer, Abegg & Co.	do	do	10, 433. 55 R. M.	833. 50	2	176. 60
8006	Sept. 14	Ems	L. Roessel & Co.	do	do	2, 318. 58 R. M.	247. 07	5	165. 30
7658	Sept. 12	Belgenland	J. F. Decker	do	do	1, 099. 80 R. M.	165. 27	1	119. 99
7463	Sept. 12	do	Spilmann & Co.	do	do	3, 349. 95 R. M.	199. 40	3	177. 96
8238	Sept. 14	Ems	H. Sallenbach & Co.	do	do	2, 289. 60 R. M.	206. 10	.....	.....
5051	Sept. 8	Gallia	Meyer, Jonasser	Purchased	do	£179 9s. 9d.	.....	.....	.....
6924	Sept. 11	Belgenland	Wendt, Steinhauser & Co.	Consigned	do	13, 972. 64 R. M.	458. 18	9	276. 65
5077	Sept. 8	Normandie	W. H. Riley & Co.	do	do	13, 146. 90 francs.	.....	.....	.....
8946	Sept. 15	Aurania	Samuel Budd	Purchased	do	£224 16s. 6d.	146. 15	.....	.....
7533	Sept. 12	Normandie	Lewis Bros. & Co.	Consigned	do	2, 380. 35 francs.	.....	.....	.....
9281	Sept. 15	Celtic	Horstman, von Hein & Co.	Purchased	do	£155 13s. 0d.	.....	.....	.....
8535	Sept. 14	do	Strauss, Kupfer & Co.	do	do	£265 10s. 10d.	.....	.....	.....
9086	Sept. 15	Aurania	A. Friedlander & Co.	do	do	£316 10s. 6d.	.....	.....	.....
8367	Sept. 14	Wieland	Luckemeyer & Schefer	Consigned	do	1, 440. 09 francs.	129. 00	.....	.....
8363	Sept. 14	do	do	do	do	9, 318. 00 francs.	1, 341. 00	.....	.....
4503	Sept. 8	Germanie	Hoeninghaus & Curtis.	do	do	4, 562. 80 francs.	280. 60	.....	.....
6000	Sept. 10	Fulda	Fleitmann & Co.	do	do	2, 234. 65 R. M.	.....	.....	.....
7252	Sept. 12	Belgenland	do	do	do	5, 852. 05 R. M.	.....	10	178. 00
7663	Sept. 12	do	Hardt, von Bernuth & Co.	do	do	2, 878. 64 R. M.	.....	8	119. 76
7462	Sept. 12	do	Hicks Bros.	Purchased	do	5, 132. 85 R. M.	.....	1	41. 82
7584	Sept. 12	Normandie	Oberteuffer Abegg & Co.	Consigned	do	4, 888. 70 francs.	.....	5	392. 91
5766	Sept. 9	Fulda	E. Oelbermann & Co.	do	do	7, 586. 10 R. M.	1, 660. 00	2	455. 00
6880	Sept. 11	do	Spilmann & Co.	do	do	3, 911. 00 R. M.	342. 24	7	342. 24
7770	Sept. 12	Belgenland	A. Wimpfheimer & Bro.	do	do	1, 294. 16 R. M.	408. 65	3	441. 95
2784	Sept. 5	Donau	do	do	do	15, 123. 25 florins.	204. 59	4	80. 28
3485	Sept. 7	Elbe	F. Vieter & Achelis	do	do	21, 859. 25 R. M.	1, 083. 29	25	918. 53
3686	Sept. 7	do	Luckemeyer & Schefer	do	do	3, 352. 58 R. M.	1, 817. 55	11	330. 13
7237	Sept. 12	Normandie	Wilmerding, Hognet & Co.	do	do	4, 039. 80 francs.	661. 47	5	313. 79
8660	Sept. 15	Celtic	Megroz, Portier, Grose & Co.	do	do	4, 387. 15 francs.	108. 75	2	245. 36
3468	Sept. 7	Elbe	do	do	do	10, 935. 50 R. M.	535. 00	1	107. 00
1695	Sept. 3	Noordland	do	do	do	24, 548. 95 R. M.	85. 00	22	882. 32
7631	Sept. 14	Belgenland	do	do	do	3, 073. 60 R. M.	476. 05	39	1, 745. 20
2092	Sept. 4	Noordland	Menke & Frenckel	do	do	13, 770. 95 R. M.	5. 16	7	258. 30
							396. 44	12	522. 84

* The monetary units employed in this column are the same as in the column "Invoice value."

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
3753	Sept. 7	Elbe	Menke & Frenckel	Fancy velvets	Consigned	5,419.35 R. M.	288.92	8	358.35
6996	Sept. 10	Labrador	L. Roessel & Co.	Velvets	do	4,508.20 francs	69.10		
7664	Sept. 12	Belgenland	Hardt, von Bernuth & Co.	Tie silks	do	3,125.10 R. M.	498.09	22	280.92
7245	Sept. 12	do	Fleithmann & Co.	Plush	do	1,614.00 R. M.		2	72.56
7244	Sept. 12	do	do	Velvets	do	21,108.54 R. M.	143.30	13	428.07
6466	Sept. 10	Fulda	Spielmann & Co.	Satins	do	1,034.41 florins		5	88.47
6548	Sept. 9	Normandie	Hoeninghaus & Curtis	do	do	12,953.00 francs	5,914.30	3	306.90
3653	Sept. 7	Elbe	do	Manufactured silk and cotton	do	4,836.30 R. M.			
3477	Sept. 7	do	M. Bates, jr., & Co.	do	do	7,480.50 R. M.			
4349	Sept. 7	Normandie	Spielmann & Co.	Silk	do	5,020.85 francs		4	434.80
4397	Sept. 8	Germanic	Wm. Oppenblym & Son	Manufactured silk and cotton	do	1,835.35 francs			
5902	Sept. 9	Gallia	C. A. Hayne	Manufactured silk, cotton, &c.	Purchased	\$598 17s. 2d.			
5460	Sept. 8	Donau	L. Roessel & Co.	Satins	Consigned	4,157.75 francs		10	375.60
4030	Sept. 7	Normandie	J. S. McSorley & Son	Manufactured silk, cotton, &c.	Purchased	4,875.25 francs			
5960	Sept. 9	do	F. Schorestone	Oil cloth	do	374.00 francs			
5110	Sept. 8	do	Fleithmann & Co.	Satins, &c.	Consigned	35,975.90 francs	1,526.25	17	2,277.75
4510	Sept. 8	do	Dreyfuss, Kohn & Co.	do	do	5,204.00 francs	892.43	3	195.45
5204	Sept. 8	do	Stapfer & Streuli	do	do	4,621.75 francs	597.55	2	108.10
5228	Sept. 8	do	E. M. Benjamin	Silks	do	6,302.25 francs	947.45		
6228	Sept. 9	Germanic	Hoeninghaus & Curtis	Manufactured silk and cotton	do	3,493.00 francs			
5387	Sept. 8	do	W. H. Riley & Co.	do	do	97.80 francs			
6064	Sept. 10	Fulda	Schwietering, S. & Co.	Materials for buttons	do	2,018.06 R. M.			
5690	Sept. 9	do	F. Victor & Achelis	Silks	do	551.05 R. M.	45.90		
4362	Sept. 8	Normandie	A. Person, Harriman & Co.	do	do	5,346.40 francs	219.20	3	389.75
5221	Sept. 8	do	Dreyfuss, Kohn & Co.	do	do	361.00 francs			
4936	Sept. 8	do	Meyer & Co.	Satins	do	21,879.00 francs	4,325.00	7	1,079.35
4196	Sept. 8	Labrador	Schwietering, S. & Co.	do	do	6,253.30 francs	372.50	3	315.55
6591	Sept. 10	Normandie	E. Oelbermann & Co.	Manufactured silk and cotton	do	1,037.80 francs			
2989	Sept. 5	Mosser	T. M. Barr	Manufactured silk, cotton, &c.	Purchased	84.28 tales			
7721	Sept. 12	Normandie	G. Stellweg	Satins	Consigned	1,974.90 francs	272.17	2	115.10
5494	Sept. 8	Neckar	L. Roessel & Co.	Tricotine	do	5,268.50 francs	486.80		
6590	Sept. 10	Normandie	E. Oelbermann & Co.	Satins, &c.	do	3,266.00 francs	242.95	4	247.60
7276	Sept. 12	Belgenland	J. Meyer & Co.	Matelasse	do	3,007.30 R. M.	223.50	2	96.75
7275	Sept. 12	do	do	Satins	do	4,895.20 R. M.	504.75	7	411.10
6146	Sept. 9	Fulda	Wilmerding, Hoguet & Co.	do	do	1,221.30 R. M.		1	81.40

7773	Sept. 4	Wieland	L. Rheims	Manufactured silk, &c	Purchased	9,763.90 francs			
6062	Sept. 10	Fulda	Schweitering, S. & Co	Button material	Consigned	3,910.60 R. M.			
5998	Sept. 9	do	L. Weddigen & Co	Satins	do	2,384.25 R. M.	136.15	2	146.75
8210	Sept. 14	Wieland	Winship & Burr	Manufactured silk	Purchased	3,311.70 francs			
6995	Sept. 10	Labrador	L. Roessel & Co	Satins	Consigned	2,007.90 francs	75.65	2	100.65
6997	Sept. 10	do	do	do	do	2,991.10 francs	181.45	2	266.70
7703	Sept. 12	Republic	Planter & Bro	Manufactured silk, &c	Purchased	£288 19s. 0d.			
8201	Sept. 12	Wieland	J. McSorley & Son	Manufactured silk, cotton, &c.	do	493.60 francs			
8089	Sept. 14	Celtic	Arnold, Ellis & K	Manufactured silk and cotton	do	3,960.00 francs			
6563	Sept. 28	Gallia	M. Byrne	Manufactured silk, &c.	do	£382 5s. 4d.			
18885	Sept. 15	Aurania	H. B. Clafin & Co	Manufactured silk	do	£604 13s. 11s.			
5707	Sept. 9	Gallia	Megroz, Portier, Grose & Co	Manufactured silk	Consigned	£194 10s.			
6090	Sept. 10	Noordland	L. Roessel & Co	Velvets	do	2,055.00 R. M.	192.35		
3392	Sept. 7	Elbe	Machaelis & Rohman	Manufactured silk	Purchased	41.40 R. M.			
3120	Sept. 5	do	Greff & Co	do	Consigned	2,049.60 R. M.			
3107	Sept. 4	City of Berlin	J. Meyer & Co	Manufactured silk and cotton	do	£269 3s.			
5146	Sept. 8	Normandie	Iselin, Neeser & Co	Silk	do	2,990.65 francs	159.05		
4439	Sept. 8	Germanie	do	Fancy velvets	do	4,732.80 francs	594.30		
3495	Sept. 7	Normandie	Wilmerding, Hoguet & Co	Manufactured silk and cotton	do	3,202.00 francs			
3219	Sept. 5	Maser	J. S. Blydenburg	Manufactured silk	Purchased	†\$1,297.40			
4101	Sept. 7	Normandie	Thomas H. Wood & Co	do	do	2,876.60 francs			
2505	Sept. 4	Donau	Passavant & Co	Manufactured silk and cotton	Consigned	7,556.70 R. M.	698.15	11	835.80
4442	Sept. 8	Germanie	Megroz, Portier, Grose & Co	Fancy velvets	do	11,762.70 francs	289.90	5	124.05
4444	Sept. 8	do	do	do	do	3,841.65 francs	114.30	2	92.00
3757	Sept. 7	Elbe	Iselin, Neeser & Co	do	do	1,994.15 R. M.	524.10	15	416.95
2451	Sept. 4	Noordland	L. Weddigen & Co	Velvets	do	7,590.78 R. M.	955.50	10	708.15
1833	Sept. 3	do	Wendt, Steinhauser & Co	Plush and velvets	do	22,849.34 R. M.	219.45	6	139.10
3327	Sept. 5	Labrador	Hoeinghaus & Curtis	Fancy velvets	do	4,551.55 francs		3	39.85
1853	Sept. 2	St. Germain	do	Fancy silk	do	5,006.30 francs	58.70	2	92.15
3679	Sept. 2	Werra	Spielmann & Co	Plush and velvets	do	1,316.55 R. M.		4	341.50
1793	Sept. 3	Labrador	Hardt von Bernuth & Co	Velvet	do	3,977.00 francs		8	239.55
2949	Sept. 5	Donau	Fleitmunn & Co	Brocade velvets	do	3,062.60 R. M.		7	346.05
4017	Sept. 7	Edam	E. Oelhermann & Co	Velvets	do	7,199.90 R. M.	219.25		
4266	Sept. 7	Elbe	Dreyfuss, Kohn & Co	Manufactured silk and cotton	do	9,345.59 R. M.			
5270	Sept. 6	Gallia	Lewis Brothers & Co	Hatters' plush	do	21,911.00 francs			
4392	Sept. 7	Germanie	Dreyfus, Kohn & Co	Manufactured silk and cotton	do	£639 17s. 5d.			
4559	Sept. 7	Elbe	Oberteuffer, Abegg & D	Velvets	do	4,553.00 R. M.	274.10		
4009	Sept. 7	do	J. Meyer & Co	Manufactured silk	do	240.85 florins			
4006	Sept. 7	do	do	Velvets and plush	do	4,226.55 R. M.	112.25		
3147	Sept. 5	do	A. Person, Harriman & Co	do	do	2,598.60 R. M.	751.55		
4506	Sept. 8	Germanie	Wilmerding, Hoguet & Co	Silks	do	4,486.75 francs	273.76		
3837	Sept. 7	Normandie	W. H. DeForrest	Serges	do	7,468.00 francs	629.80		
3323	Sept. 7	Elbe	W. H. Greff & Co	Velvets	do	6,814.84 R. M.	578.50		
3656	Sept. 7	do	Hoeinghaus & Curtis	do	do	15,137.00 R. M.	205.65		
5056	Sept. 8	Gallia	M. Farris & Co	Manufactured silk and cotton	Purchased	£332 5s. 8d.			
4968	Sept. 8	Elbe	Lewis Brothers & Co	Velvets	Consigned	2,222.90 R. M.	318.50	2	194.92
2027	Sept. 3	Noordland	C. A. Aufmordt & Co	do	do	13,157.30 R. M.	1,919.35	1	17.00
4507	Sept. 8	Germanie	Wilmerding, Hoguet & Co	Fancy velvets	do	3,069.60 francs	84.52	2	181.57
4466	Sept. 7	do	Shaen & Fithian	do	do	2,992.20 francs	200.90	3	126.84

* The monetary units employed in this column are the same as in the column "Invoice value."

† Mexican dollars.

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
3662	Sept. 7	Elbe	Fleitman & Co	Velvets	Consigned	1, 986.58 R. M.	274.44	1	169.05
3685	Sept. 7	do	Luckemeyer & Schefer	do	do	4, 926.70 R. M.		2	59.90
5029	Sept. 14	Wieland	Tift, Weller & Co	Manufactured silk and cotton	Purchased	1, 485.25 francs			
5174	Sept. 8	Normandie	Luckemeyer & Schefer	Ribbons	Consigned	2, 960.20 francs	320.00	3	22.53
8769	Sept. 15	Aurania	E. S. Jaffray & Co	Manufactured silk, cotton, &c	Purchased	4, 831.45 francs			
7262	Sept. 12	Wieland	Dunham, B., & Co	do	do	216.25 francs			
8247	Sept. 14	do	Hoeninghaus & Curtis	do	Consigned	1, 966.35 francs			
8461	Sept. 14	do	Passavant & Co	do	do	9, 091.55 francs			
8658	Sept. 15	do	Megroz, Portier, Grose & Co	do	do	3, 190.40 francs			
10034	Sept. 17	Canada	Aiken, Son & Co	do	Purchased	7, 070.55 francs			
10302	Sept. 17	do	Dreyfuss, Kohn & Co	do	Consigned	4, 282.30 francs			
7284	Sept. 12	Ems	Passavant & Co	Ribbons	do	2, 164.70 R. M.		3	174.97
4500	Sept. 8	Germanic	Hoeninghaus & Curtis	Manufactured silk and cotton	do	8, 317.65 francs			
10311	Sept. 17	Canada	Iselin, Neeser & Co	do	do	6, 267.30 francs			
4499	Sept. 8	Germanic	Hoeninghaus & Curtis	Manufactured silk, &c	do	11, 233.65 francs			
10756	Sept. 19	Rhein	Calhoun, Robbins & Co	Manufactured silk and cotton	Purchased	1, 685.80 francs	169.20		
9909	Sept. 17	Canada	Oberteuffer, Abegg & D.	Ribbons	Consigned	3, 554.10 francs	91.00		
9910	Sept. 17	do	do	do	do	4, 937.00 francs			
10466	Sept. 18	do	E. S. Jaffray & Co	Silk and cotton	Purchased	2, 112.25 francs			
7180	Sept. 12	Belgeuland	Iselin, Neeser & Co	Ribbons	Consigned	8, 268.10 francs	601.90	14	205.48
10256	Sept. 18	Canada	Luckemeyer & Schefer	do	do	1, 718.25 francs	94.00	2	55.75
10307	Sept. 17	do	Iselin, Neeser & Co	Manufactured silk and cotton	do	2, 509.00 francs			
10724	Sept. 19	do	L. W. Morris & Son	do	Purchased	218.30 francs			
10958	Sept. 19	Waesland	Hoeninghaus & Curtis	do	Consigned	2, 132.70 francs			
10322	Sept. 18	Canada	Megroz, Portier, Grose & Co	Manufactured silk, cotton, &c	do	629.75 francs			
11580	Sept. 19	Rhein	F. Vietor & Achelis	Manufactured silk and cotton	do	3, 529.95 francs			
10646	Sept. 18	Normandie	Otto Andreas	Manufactured silk	do	3, 952.85 francs			60.25
12647	Sept. 21	Britannic	L. Erstein & Bro	Silk	do	2, 161.55 francs	317.06	2	94.24
13892	Sept. 24	do	Jennings & Son	Manufactured silk	do	£263 16 d. 3s.			
13106	Sept. 22	do	A. Person, Harriman & Co	Silks	do	4, 285.00 francs	486.40	3	153.76
12246	Sept. 21	Harmonia	Iselin, Neeser & Co	do	do	5, 293.00 francs	468.65	1	281.20
12128	Sept. 21	do	Lewis Brothers & Co	do	do	4, 221.30 francs	159.00	6	211.72
12387	Sept. 22	do	McCreery & Co	Fancy plushes	do	18, 601.90 francs		4	657.11
13130	Sept. 22	Britannic	Megroz, Portier, Grose & Co	Fancy satin	do	3, 291.00 francs		1	263.77
13117	Sept. 22	do	Hoeninghaus & Curtis	Satins	do	3, 599.60 francs	298.35	2	71.20

Sept. 18	Canada	C. A. Aufmordt & Co.	Silks	7, 221.05 francs.	1, 986.90	4	200.75
Sept. 26	Wieland	F. Viotor & Achelis	Manufactured silk and cotton	229.05 francs.	1, 986.90	4	200.75
Sept. 22	Britannic	Hoeninghaus & Curtis	Manufactured silk	5, 612.65 francs.	1, 780.00	5	505.25
Sept. 22	do	Wm. H. De Forrest	Silks	54, 193.00 francs.	1, 596.00	5	733.87
Sept. 19	Celtic	do	do	83, 957.00 francs.	1, 596.00	6	668.25
Sept. 17	Canada	A. Person, Harriman & Co.	do	2, 879.65 francs.	1, 252.20	2	94.65
Sept. 21	Harmonia	Passavant & Co.	do	13, 151.40 francs.	3, 495.20	13	726.45
Sept. 14	Wieland	F. Viotor & Achelis	Satins	22, 858.50 francs.	5, 423.95	5	409.35
Sept. 14	Celtic	Hoeninghaus & Curtis	do	13, 413.25 francs.	1, 192.80	1	192.80
Sept. 14	do	W. H. De Forrest	Silks	20, 666.00 francs.	197.15	1	197.15
Sept. 14	do	Fleitmann & Co.	do	1, 897.50 francs.	2, 402.65	14	1, 539.00
Sept. 12	Normandie	Oberteuffer, Abegg & D	do	19, 816.15 francs.	1, 413.40	14	1, 539.00
Sept. 14	Wieland	do	Satins, &c	12, 076.95 francs.	24.24	2	24.24
Sept. 12	Belgenland	Otto Andreas	Manufactured silk and cotton	2, 499.60 francs.	22.35	2	22.35
Sept. 12	do	J. F. Decker	Velvets	1, 261.76 R. M.	489.70	5	489.70
Sept. 12	Ems	Menke & Frenckel	Silk and cotton	2, 235.45 R. M.	300.00 francs.	8	300.00 francs.
Sept. 12	Belgenland	Oberteuffer Abegg & Co.	Velvets	5, 416.60 R. M.	531.65 francs.	6	531.65 francs.
Sept. 10	Normandie	Megroz, Portier, Grose & Co.	Manufactured silk, &c	8, 088.85 francs.	11, 470.85	23	782.70 francs.
Sept. 9	do	L. de Maesener	do	16, 418.80 francs.	1, 835.80 francs.	1	835.80 francs.
Sept. 15	Celtic	B. Altman & Co.	do	£613 19s. 4d.	£352 1s. 8d.	1	58.25
Sept. 9	Germanic	Hoeninghaus & Curtis	Satins	728.05 francs.	582.00	4	257.59
Sept. 17	Canada	L. Rheims	Manufactured silk, &c	5, 659.90 francs.	155.50	11	243.32
Sept. 17	do	M. E. Clancy	do	2, 909.60 francs.	107.05	5	119.92
Sept. 16	Spain	Hitchcock & Potter	Manufactured silk	3, 359.70 R. M.	293.15	5	65.40
Sept. 15	do	A. D. Napier	do	2, 141.65 francs.	388.95	2	428.20
Sept. 14	Aurania	W. H. Riley & Co	Satins	2, 507.70 francs.	196.10	2	115.10
Sept. 17	Canada	Roberts, Bushman & Co.	do	8, 658.05 francs.	188.50	1	55.75
Sept. 17	Fulda	L. Roessel & Co.	Satins, &c	9, 692.45 francs.	628.65	3	96.05
Sept. 16	Aurania	Hughes & Muller	Manufactured silk, &c	2, 936.20 francs.	43.90	1	23.76
Sept. 12	Belgenland	Konigsberger & R	Velvets	2, 644.90 R. M.	225.90	6	131.57
Sept. 14	Wieland	Wm. Oppenheim & Sons	Satins	3, 113.15 R. M.	225.90	1	247.34
Sept. 14	Ems	M. Bates, jr., & Co.	Manufactured silk and cotton	2, 713.30 francs.	628.65	3	304.67
Sept. 17	Canada	H. Herrmann	do	6, 031.95 francs.	227.16	1	272.65
Sept. 17	do	Fleitmann & Co.	Silks	12, 132.75 francs.			
Sept. 14	Wieland	Winship & Burr	Manufactured silk and cotton	2, 630.60 R. M.			
Sept. 15	Ems	Spielmann & Co.	Matelassé	3, 144.20 R. M.			
Sept. 12	do	Fleitmann & Co.	Satins	4, 971.85 francs.			
Sept. 15	Celtic	L. Roessel & Co.	do	1, 143.50 francs.			
Sept. 17	Canada	Sherman, Cecil & Co.	Manufactured silk	837.25 R. M.			
Sept. 7	Germanic	B. Altman & Co.	Silk, &c., trimmings, &c.	2, 871.20 francs.			
Sept. 15	Rhaetia	Meyer, Jonasson & Co.	Manufactured silk and wool	2, 259.00 francs.			
Sept. 15	Ems	Hoeninghaus & Curtis	Manufactured silk	3, 832.70 francs.			
Sept. 17	Canada	L. Weddigen & Co	Silks	3, 089.00 francs.			
Sept. 18	do	Konigsberger & R.	Satin				
Sept. 18	Normandie	R. F. Downing & Co.	do				
Sept. 17	Canada	G. Tierce	Manufactured silk, &c., (velvet)				
Sept. 18	Aurania	Dreyfuss, Kohn & Co	Satins				
Sept. 15	Celtic	Megroz, Portier, G. & Co.	Fancy satins				
Sept. 8	Normandie	G. Stellweg & Co	Tricotine				

* The monetary units employed in this column are the same as in the column "Invoice value."

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
7280	Sept. 12	Ems.	Passavant & Co.	Manuf'd silk and cotton.	Consigned.	1,796.00 R. M.	.....	.....	.....
6462	Sept. 10	Fulda	Spielman & Co.	do.	do.	3,637.84 florins.	.....	.....	.....
8825	Sept. 14	Aurania	Arnold, Constable & Co.	Manufactured silk.	Purchased.	33,492.00 francs.	.....	.....	.....
8785	Sept. 15	Celtic	Sylvester, Hilton & Co.	Fancy satins.	Consigned.	900.25 francs.	129.30	2	98.61
8385	Sept. 14	do.	Person Harriman	Silks and velvets.	do.	28,692.00 francs.	1,464.95	35	2,355.44
8760½	Sept. 15	do.	Megroz, Portier, G. & Co.	Silks.	do.	19,228.30 francs.	391.90	.....	.....
5202	Sept. 8	St. Laurent	Stapfer & Stueli	Manufactured silk.	do.	3,997.15 francs.	.....	.....	.....
8663	Sept. 15	Celtic.	Megroz, Portier, G. & Co.	Fancy velvets, &c.	do.	11,232.25 francs.	354.85	17	782.19
8666	Sept. 15	do.	do.	Silks.	do.	6,640.70 francs.	356.10	2	136.13
8662	Sept. 15	do.	do.	Silks and handkerchiefs.	do.	5,692.80 francs.	112.65	5	329.69
9258	Sept. 15	do.	E. M. Benjamin	Fancy velvet.	do.	22,278.90 francs.	2,921.50	1	76.18
5227	Sept. 15	Aurania	do.	Fancy velvets.	do.	13,915.50 francs.	1,692.50	9	395.53
5180	Sept. 8	Normandie	do.	Fancy velvets, &c.	do.	18,810.65 francs.	1,514.50	11	340.24
6549	Sept. 9	do.	C. A. Auffmordt & Co.	Silks.	do.	3,470.70 francs.	632.75	2	110.55
4351	Sept. 7	do.	A. Victor & Achelis	Manufactured silk.	do.	19,218.15 francs.	.....	.....	.....
8242	Sept. 14	Celtic.	Spielman & Co.	Silks.	do.	7,666.10 francs.	.....	12	704.34
7238	Sept. 12	Normandie	Hoeninghaus & Curtis.	do.	do.	2,836.50 francs.	.....	.....	.....
6049	Sept. 9	Germanic.	Wilmerding, Hoguet & Co.	do.	do.	15,823.73 francs.	1,065.22	10	711.08
8130	Sept. 14	Wieland	do.	do.	do.	4,335.20 francs.	430.97	3	132.90
4605	Sept. 8	Normandie	Iselin, Neeser & Co.	do.	do.	4,913.00 francs.	432.65	1	126.45
5441	Sept. 7	do.	A. Victor & Achelis	do.	do.	20,167.25 francs.	27.65	.....	.....
1505	Sept. 2	do.	J. F. Decker.	do.	do.	26,624.44 francs.	1,879.47	12	1,307.65
4413	Sept. 8	Germanic	do.	do.	do.	20,192.55 francs.	1,959.32	7	849.37
8239	Sept. 14	Wieland	Luckemeyer & Schefer	do.	do.	2,918.00 francs.	249.00	.....	.....
5423	Sept. 4	Normandie	Sallenbach & Co.	do.	do.	3,307.00 francs.	261.25	.....	.....
5600	Sept. 9	Gallia.	G. Stollwag & Co.	do.	do.	3,405.00 francs.	288.04	1	360.15
8287	Sept. 21	W. A. Schalten	Passavant & Co.	do.	do.	4,366.40 francs.	433.40	.....	.....
8645	Sept. 15	Ems.	A. Victor & Achelis	do.	do.	8,200.95 R. M.	370.75	9	323.73
9537	Sept. 16	do.	Spielman & Co.	Manufactured silk.	do.	3,256.30 R. M.	.....	20	656.76
10095	Sept. 17	Canada	Otto Andreas.	Silks.	do.	8,338.65 R. M.	366.70	.....	.....
10015	Sept. 17	do.	Iselin, Neeser & Co.	do.	do.	3,868.20 francs.	344.50	.....	.....
8135	Sept. 14	Wieland	Oelbermann & Co.	do.	do.	3,388.00 francs.	.....	.....	.....
8246	Sept. 14	do.	do.	do.	do.	4,600.70 francs.	662.30	1	452.50
10048	Sept. 17	Canada	Hoeninghaus & Curtis.	do.	do.	5,416.80 francs.	119.95	6	305.76
			Spielman & Co.	do.	do.	7,849.90 francs.	.....	2	332.65

4260	Sept. 7	Normandie	do	do	do	13, 159.55 francs	1, 220.75	3	368.05
4344	Sept. 7	do	do	do	do	6, 303.80 francs	539.20	6	613.15
5168	Sept. 8	do	do	do	do	4, 777.10 francs		1	490.90
8642	Sept. 15	Ems	do	do	Velvets	3, 278.00 R. M.		4	215.93
8273	Sept. 14	do	do	do	Fancy velvets	835.15 R. M.		2	70.03
8286	Sept. 14	do	do	do	do	13, 098.00 R. M.		10	236.48
3698	Sept. 7	Elbe	do	do	Velvets and plush	9, 284.90 R. M.		6	214.67
7662	Sept. 12	Ems	do	do	do	2, 985.70 R. M.		5	125.75
4010	Sept. 7	Elbe	do	do	Velvets	7, 943.15 R. M.	613.65	8	434.10
4011	Sept. 7	do	do	do	do	11, 480.70 R. M.	964.55	3	200.84
6047	Sept. 9	Fulda	do	do	Handkerchiefs and satin	3, 655.80 R. M.			
10610	Sept. 18	Canada	do	do	Manufactures silk	7, 511.20 francs			
7242	Sept. 11	Belgenland	do	do	Manufactures silk and cotton	2, 347.25 R. M.			
10115	Sept. 7	Elbe	do	do	Velvets	1, 766.85 R. M.	302.35		
7657	Sept. 12	Belgeland	do	do	do	2, 164.00 R. M.	55.00		
7229	Sept. 12	do	do	do	Velvets and plushes	12, 343.50 R. M.	845.00		
10323	Sept. 18	Canada	do	do	Plush	3, 857.70 francs	366.90		
10321	Sept. 18	do	do	do	Fancy velvets	3, 177.95 francs	233.10	10	256.00
7182	Sept. 12	Belgeland	do	do	Velvets	6, 410.00 R. M.	756.35	6	529.63
10508	Sept. 18	Waesland	do	do	do	5, 102.60 R. M.	535.40	10	463.14
10306	Sept. 17	Canada	do	do	Silks	7, 064.05 francs	1, 094.40	1	233.61
7665	Sept. 12	Belgenland	do	do	Velvets	6, 345.50 R. M.	129.50	14	543.76
10197	Sept. 17	St. Laurent	do	do	Manufactures silk and cotton	1, 291.85 francs			
11599	Sept. 21	City of Chester	do	do	Manufactures silk	£341 3s. 7d.			
9697	Sept. 16	C. P. R. R.	do	do	do	1, 091.26 Mex. dol.			
9698	Sept. 16	do	do	do	do	4, 663.39 Mex. dol.			
10497	Sept. 18	Canada	do	do	Velvet	2, 832.00 francs	372.30		
10123	Sept. 18	Wyoming	do	do	Manufactures silk and cotton	£295 12s. 3d.			
11524	Sept. 21	City of Chester	do	do	Manufactures silk	£179 18s. 6d.			
10924	Sept. 18	Waesland	do	do	Manufactures silk and cotton	3, 618.77 R. M.			
10218	Sept. 17	Wyoming	do	do	Manufactures goats' hair, silk, and cotton	£235 18s. 8d.			
10402	Sept. 18	C. P. R. R.	do	do	Manufactures silk	758.90 Mex. dol.			
8433	Sept. 14	Celtic	do	do	Manufactures silk and cotton	£221 5s. 5d.			
6615	Sept. 10	C. P. R. R.	do	do	Manufactures silk	3, 614.70 Mex. dol.			
2990	Sept. 5	Mosser	do	do	do	1, 348.00 Mex. dol.			
9169	Sept. 16	C. P. R. R.	do	do	do	1, 117.30 Mex. dol.			
8160	Sept. 14	do	do	do	do	731.32 Mex. dol.			
9529	Sept. 16	do	do	do	do	1, 179.45 Mex. dol.			
10251	Sept. 18	Canada	do	do	Plush	9, 510.00 francs	13.68	3	307.60
10180	Sept. 18	do	do	do	Satins and velvets	19, 641.00 francs	3, 749.00	7	690.28
8960	Sept. 15	Aurania	do	do	Manufactures goats' hair, silk, and cotton	£898 11s. 9d.			
8536	Sept. 14	do	do	do	do	£220 9s. 6d.			
9503	Sept. 16	C. P. R. R.	do	do	Manufactures silk	2, 631.45 Mex. dol.			
10543	Aug. 18	Celtic	do	do	Ribbons	3, 852.65 francs	80.35		
12010	Aug. 21	Amérique	do	do	do	3, 246.75 francs	66.25		
15330	Aug. 26	St. Germain	do	do	do	2, 820.95 francs			

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
13187	Aug. 24	Pennland	Luckemeyer & Schefer	Ribbons	Consigned	4,332.80 francs	134.00	6	127.77
11995	Aug. 21	Amérique	do	do	do	2,284.85 francs	428.55	2	22.33
11424	Aug. 20	do	Wendt, Steinhauser & Co.	do	do	3,312.30 francs		1	42.67
14366	Aug. 25	Britannic	Megroz, Portier, Grose & Co.	Cravats	do	764.00 francs		7	70.45
12399	Aug. 22	Amérique	Passavant & Co.	Ribbons	do	6,712.75 francs			
12396	Aug. 22	Pennland	do	do	do	2,247.05 francs			
12398	Aug. 22	Amérique	do	do	do	6,594.50 francs	384.70	8	235.75
13875	Aug. 24	Etruria	Dreyfuss, Kohn & Co.	do	do	4,744.20 francs	516.43	1	46.41
12120	Aug. 21	Amérique	Luckemeyer & Schefer	do	do	1,971.85 francs	538.00		
14448	Aug. 25	Etruria	Dunham, Buckley & Co.	do	Purchased	1,602.15 francs			
7770	Aug. 13	St. Laurent	Hoeninghaus & Curtis	do	Consigned	6,714.60 francs		2	82.72
12573	Aug. 22	Gen'l Werder	Oppenheimer & Levy	Worsted scarfs	Purchased	3,456.70 francs			
13582	Aug. 24	Etruria	Kursheedt Mfg. Co.	Ribbons, &c.	do	£261 6s. 0d			
12598	Aug. 22	Pennland	Fleitmann & Co.	do	Consigned	4,545.70 francs		2	28.08
13422	Aug. 24	Britannic	Iselin, Neeser & Co.	do	do	1,674.05 francs			
14445	Aug. 24	Etruria	Dunham, Buckley & Co.	do	Purchased	2,549.40 francs			
13409	Aug. 25	Britannic	Passavant & Co.	do	Consigned	1,397.90 francs			
14321	Aug. 25	Etruria	E. S. Jaffray & Co.	do	Purchased	8,158.60 francs	38.60	1	6.28
13410	Aug. 24	Britannic	Passavant & Co.	do	Consigned	6,241.90 francs			
15463	Aug. 24	City of Rome	Charles Meyer	do	Purchased	923.75 francs			
13401	Aug. 24	Britannic	C. A. Aufmordt & Co.	do	Consigned	5,440.85 francs	111.00	3	288.84
11263	Aug. 30	Celtic	Megroz, Portier, Grose & Co.	Ribbons and handkerchiefs	do	19,256.45 francs	1,145.60	26	1,199.60
16602	Aug. 29	Salier	Leon Rheins	do	Purchased	6,405.65 francs	1,086.25	26	655.65
11993	Aug. 21	Amérique	Luckemeyer & Schefer	do	Consigned	13,429.75 francs			
15824	Aug. 27	Rhynland	Passavant & Co.	do	do	2,811.10 francs	25.50		
14325	Aug. 25	Etruria	E. S. Jaffray & Co.	do	Purchased	6,034.95 francs	10.00		
14324	Aug. 25	do	do	do	do	3,765.00 francs	113.40		
14323	Aug. 25	do	do	do	do	5,496.55 francs			
15324	Aug. 26	St. Germain	do	do	do	925.85 francs			
15325	Aug. 26	do	do	do	do	4,399.45 francs	29.30		
15217	Aug. 26	do	Fleitmann & Co.	do	do	6,394.00 francs		5	58.10
13417	Aug. 24	Gen'l Werder	Iselin, Neeser & Co.	do	Consigned	2,162.65 francs			
17915	Aug. 28	St. Germain	Oberteuffer, Abegg & Co.	do	do	4,003.25 francs	386.00		
15528	Aug. 26	do	Mammelsdorf Bros.	do	Purchased	37,889.25 francs			
15949	Aug. 26	do	Oberteuffer, Abegg & Co.	do	Consigned	7,034.70 francs			

15564	Aug. 26	do	Iselin, Neeser & Co	do	do	7, 196. 50 francs...	1, 308. 45	5	655. 15
15815	Aug. 27	do	Hoeninghaus & Curtis	do	do	2, 164. 05 francs...	2, 257. 15	3	352. 60
10476	Sept. 18	Canada	H. Sallenbach & Co	Fancy satins	do	19, 108. 80 francs...	710. 40	4	1, 208. 60
10494	Sept. 17	do	A. Person, Harriman & Co	Silks	do	12, 130. 85 francs...	2, 398. 70	2	667. 20
10191	Sept. 17	do	J. F. Decker	do	do	2, 593. 65 francs...	921. 00	3	247. 70
10317	Sept. 18	do	Megroz, Portier, Grose & Co	do	do	18, 374. 35 francs...	263. 00	2	596. 30
10257	Sept. 18	do	Luckemeyer & Schefer	do	do	5, 848. 00 francs...	110. 65	5	406. 80
10308	Sept. 17	do	Iselin, Neeser & Co	do	do	5, 873. 80 francs...	2, 145. 35	10	777. 67
10488	Sept. 17	do	A. Person, Harriman & Co	Satins, &c.	do	4, 622. 20 francs...	1, 031. 83	3	219. 80
12390	Sept. 21	Harmonia	F. Viotor & Achelis	Silks	do	12, 557. 90 francs...	347. 99		
10240	Sept. 17	Canada	J. F. Decker	do	do	12, 457. 40 francs...	306. 31		
10030	Sept. 17	do	Hardt & Lindgens	do	do	4, 498. 15 francs...	333. 00		
10645	Sept. 18	Normandie	Otto Andreas	do	do	3, 275. 50 francs...	460. 00		
13113	Sept. 22	Britannic	Luckemeyer & Schefer	do	do	3, 381. 00 francs...	346. 00		
12065	Sept. 21	Harmonia	do	do	do	4, 515. 00 francs...	693. 91	4	712. 22
12064	Sept. 21	do	do	do	do	3, 301. 00 francs...			
10301	Sept. 18	Aurania	Dreyfuss, Kohn & Co	Velvets	do	7, 463. 00 francs...			
7444	Sept. 12	Fulda	H. Richter	Manufactures silk and cotton	Purchased	3, 850. 70 R. M.			
7247	Sept. 12	Ems	Fleitmann & Co	Plush	Consigned	1, 471. 80 R. M.		2	138. 86
8308	Sept. 15	Spain	Brigg, Entz & Co	Manufactures goats' hair, silk, and cotton.	Purchased	£151 12s. 6d			
8245	Sept. 14	Wieland	Hoeninghaus & Curtis	Silk handkerchiefs	Consigned	2, 840. 00 francs...	649. 30		
8251	Sept. 14	Ems	Edward Schumacher	Manufactures silk	Purchased	6, 224. 60 R. M.			
10024	Sept. 17	Canada	Guitermann Bros	Manufactures silk and cotton	do	1, 270. 10 francs...	43. 20		
7511	Sept. 12	Ems	Wendt, Steinharser & Co	Silks	Consigned	3, 743. 45 R. M.			
4560	Sept. 8	Germanic	H. Sallenbach & Co	Fancy silks	do	2, 048. 20 francs...		1	418. 95
1946	Sept. 3	Labrador	Schall & Co	Silk handkerchiefs	Purchased	5, 896. 20 francs...		1	52. 11
8829	Sept. 15	Aurania	W. H. McLeod	Manufactures silk and cotton, &c.	do	£581 10s. 2d			
1985	Sept. 3	Noordland	J. Meyer & Co	Fancy velvets	Consigned	1, 010. 40 R. M.	38. 80	2	80. 02
8272	Sept. 14	Ems	A. Person, Harriman & Co	do	do	3, 502. 05 R. M.	120. 00	7	138. 13
8131	Sept. 14	Wieland	Iselin, Neeser & Co	do	do	7, 132. 45 francs...	916. 85	3	466. 57
7621	Sept. 12	Ems	do	Plush and velvets	do	5, 106. 90 R. M.	390. 60	11	403. 41
7910	Sept. 14	do	Hardt & Lindgens	Velvets	do	1, 907. 65 R. M.	49. 80	3	96. 43
8366	Sept. 14	Wieland	Luckemeyer & Schefer	Fancy velvets	do	1, 910. 00 francs...	267. 00	3	135. 10
8365	Sept. 14	do	do	Plush	do	2, 387. 00 francs...	213. 00	1	100. 90
8025	Sept. 14	Ems	do	Velvets	do	2, 851. 70 R. M.	164. 20	2	48. 53
8848	Sept. 15	Wieland	Wilmerding, Hoguet & Co	Fancy velvets	do	3, 014. 80 francs...	76. 36	2	237. 04
10013	Sept. 17	Canada	E. Oelbermann & Co	Satins	do	828. 95 francs...	137. 30	2	52. 01
10055	Sept. 17	do	Lewis Bros. & Co	Fancy velvets	do	5, 428. 65 francs...	99. 55	10	526. 05
7586	Sept. 12	Ems	Megroz, Portier, Grose & Co	Tie silks	do	2, 750. 00 R. M.	485. 35		
10316	Sept. 18	Canada	do	Silk handkerchiefs	do	8, 797. 00 francs...		1	488. 04
9901	Sept. 18	Celtic	Ballin & Bermann	Manufactures silk	do	4, 478. 10 francs...			
9488	Sept. 17	Neckar	do	do	do	8, 764. 00 francs...			
4340	Sept. 8	Germanic	do	do	do	4, 079. 95 francs...			
7942	Sept. 14	Aurania	Brigg, Entz & Co	Manufactures silk and cotton	Purchased	£78 7s. 6d			
9259	Sept. 15	do	E. M. Benjamin & Co	do	Consigned	4, 862. 43 francs...			
4018	Sept. 7	Edam	E. Oelbermann & Co	do	do	14, 785. 75 Rm			
11526	Sept. 21	Britannic	Kaskell & Kaskell	do	Purchased	£175 5s. 5d			

*The monetary units employed in this column are the same as in the column "Invoice value."

Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
9069	Sept. 14	Celtio	Stieglitz & Sons	Manufactures goats' hair, silk, and cotton.	Purchased	£385 19s. 0d.			
8017	Sept. 14	Ems	E. M. Benjamin & Co.	Plush	Consigned	4, 171. 60 R. M.	718 85	1	72 35
9256	Sept. 15	Aurania	do	Silks	do	7, 422. 45 francs	991 10	10	253 20
3995	Sept. 7	Elbe	Passavant & Co.	Velvets	do	14, 133. 70 R. M.	616 40	11	546 68
7285	Sept. 12	Ems	do	Plush	do	21, 099. 80 R. M.	105 70	4	152 67
7283	Sept. 12	do	do	Velvets	do	3, 392. 28 R. M.		20	340 90
7141	Sept. 12	Belgenland	Brown, Wood & K.	Velvet	do	3, 599. 70 R. M.		14	489 50
7531	Sept. 12	do	L. Weddigen & Co.	do	do	10, 281. 10 R. M.		15	276 00
8627	Sept. 15	Ems	W. H. Greff & Co.	do	do	10, 479. 50 R. M.	688 85	45	881 59
11078	Sept. 19	Waesland	Spielman & Co.	Plush and velvet	do	3, 145. 00 R. M.	904 42	5	332 10
12490	Sept. 22	Harmonia	Oberteuffer, Abegg & D.	Satins	do	6, 111. 65 francs	117 08	2	73 25
14023	Sept. 24	Westernland	Iselin, Neeser & Co.	Velvets and plush	do	4, 123. 50 R. M.	504 70	5	277 97
14216	Sept. 24	do	L. Roessel & Co.	Velvets	do	2, 262. 67 R. M.	236 05	4	138 57
13871	Sept. 24	do	Dreyfuss, Kohn & Co.	do	do	2, 909. 27 R. M.	436 38	3	275 54
14272	Sept. 24	Aurania	do	Manufactures silk and cotton	do	£329 7s. 6d.			
11868	Sept. 21	Rhein	J. Meyer & Co.	Silk mufflers	do	1, 322. 40 francs		2	238 00
13553	Sept. 23	Lennox	Barier, Meyer & Co.	Manufactures silk	Purchased	185. 00 tales			
14000	Sept. 24	Westernland	Wendt, Steinhauser & Co.	Manufactures silk and cotton	Consigned	3, 368. 60 R. M.			
12212	Sept. 21	Rhein	Greff & Co.	Manufactures silk, cotton, &c.	do	944. 90 R. M.			
11226	Sept. 21	City of Rome	Copeland Kell	do	Purchased	£109 9s. 13d.			
13774	Sept. 24	Westerland	Fleitmenn & Co.	Velvets	Consigned	3, 442. 05 R. M.		3	125 53
14025	Sept. 24	do	Luckemeyer & Schefer	do	do	1, 701. 45 R. M.		1	154 65
14010	Sept. 24	do	E. Oelbermann & Co.	Plush and velvets	do	7, 192. 40 R. M.	194 65	11	421 97
12491	Sept. 21	Harmonia	Oberteuffer, Abegg & D.	Manufactures silk and cotton	do	3, 112. 40 francs			
14829	Sept. 26	Etruria	Brooks Bros.	Manufactures silk, &c.	Purchased	£59 9s. 1d.			
13746	Sept. 22	Aurania	M. Rock	do	do	£157 12s. 0d.			
14015	Sept. 24	Westernland	L. Weddigen & Co.	Plush and velvets	Consigned	9, 846. 70 R. M.	516 60	7	205 07
15514	Sept. 28	Servia	Guitermann Bros.	Cotton handkerchiefs	Purchased	£309 4s. 8d.			
4957	Sept. 8	Noordland	Wm. Schroeder & Co.	Velvets	Consigned	6, 098. 50 R. M.		7	465 04
10653	Sept. 18	Waesland	Wm. Schutte & Co.	do	do	1, 013. 90 R. M.	43 20	6	93 88
12745	Sept. 22	Rhein	S. M. & B. Cohen	Manufactures silk	Purchased	161. 60 R. M.			
13549	Sept. 22	Lennox	Guitermann Bros.	do	do	106. 56 tales			
9302	Sept. 16	Aurania	Watts & Co.	Manufactures silk and cotton	do	£48 14s. 9d.			
14627	Sept. 26	Neckar	E. Oelbermann & Co.	do	Consigned	378. 85 R. M.			

12796	Sept. 21	Etruria	W. H. McLeod	Manufactures silk, &c.	Purchased	£49 11s. 9d		
10267	Sept. 18	Canada	J. A. McSorley & Son	do	do	11, 385.35 francs		
10266	Sept. 18	do	do	do	do	12, 424.57 francs		
12240	Sept. 21	Harmonia	Asiel & Co.	Manufactures silk	do	1, 980.00 francs		
13120	Sept. 22	Britannic	Hoeninghaus & Curtis	Satins	Consigned	16, 429.55 francs	3	323.28
11581	Sept. 21	Waesland	F. Vietor & Achelis	do	do	3, 132.00 R. M.	7	276.22
11753	Sept. 21	Canada	Joseph Carver	Manufactures silk and cotton	Purchased	£50 12s. 10d		
11257	Sept. 21	City of Chester	Leon Rheims	Manufactures silk	do	£48 64s. 2d		
10247	Sept. 18	Germanic	Schwietering, S. & Co.	Satins	Consigned	1, 800.85 francs	2	124.75
11255	Sept. 21	Canada	do	do	do	1, 749.10 francs	1	163.70
12954	Sept. 22	Normandie	Spielmann & Co.	do	do	4, 316.05 francs	2	394.65
13135	Sept. 22	Britannia	E. S. Jaffray & Co.	Manufactures silk	Purchased	£51 8s. 10d		
12989	Sept. 21	do	J. F. Decker	Satins	Consigned	1, 895.20 francs		
10932	Sept. 19	Waesland	Otto Andreas	do	do	2, 415.50 francs	2	47.31
12223	Sept. 21	do	Passavant & Co.	Velvets and satins	do	17, 773.10 R. M.	16	615.65
11077	Sept. 19	Waesland	Spielmann & Co	Velvets	do	6, 151.68 R. M.	7	414.42
8646	Sept. 15	Ems	do	Sicillienes	do	1, 748.50 R. M.	1	170.00
8629	Sept. 15	do	W. H. Greff & Co	Silks	do	248.20 R. M.	1	19.87
8628	Sept. 15	do	do	do	do	281.45 R. M.	1	25.02
8278	Sept. 21	Belgenland	Passavant & Co.	Velvets	do	8, 422.83 R. M.	11	385.42
7237	Sept. 21	do	do	do	do	4, 035.75 R. M.	2	144.34
10137	Sept. 17	Canada	Shaen & Fithian	Fancy velvets	do	518.40 francs	1	44.80
10916	Sept. 19	Waesland	Menke & Frenckel	do	do	5, 402.80 R. M.	13	533.53
10053	Sept. 17	Canada	Lewis Bros. & Co.	Plush	do	3, 594.50 francs	11	262.56
11610	Sept. 21	Westphalia	L. Roessel & Co	Fancy velvets	do	6, 043.10 francs	2	242.68
10203	Sept. 15	Celtic	do	Silks and velvets	do	2, 783.70 francs	6	251.76
8973	Sept. 12	Ems	Konigsberger & R.	Fancy velvets	do	5, 746.20 R. M.	10	280.07
8659	Sept. 15	Celtic	Megroz, Portier, Grose & Co.	do	do	2, 803.80 R. M.	4	86.73
7585	Sept. 12	Ems	do	do	do	8, 902.90 R. M.	16	592.73
10754	Sept. 19	Waesland	do	Plush and velvets	do	10, 364.65 R. M.	20	793.10
11600	Sept. 21	Eider	do	Velvets and plush	do	5, 099.65 R. M.	13	313.68
8015	Sept. 12	Ems	Brown, Wood & K.	Velvets	do	2, 021.50 R. M.	2	102.00
11172	Sept. 19	Waesland	J. Meyer & Co.	do	do	3, 353.55 R. M.	2	292.42
10023	Sept. 17	Canada	Fleitmann & Co.	do	do	3, 422.40 francs	3	150.37
11168	Sept. 21	Waesland	Wm. Oppenhym & Son	Velvet	do	9, 308.56 R. M.	16	324.90
7466	Sept. 12	Belgenland	Myer & Co	Velvet and plush	do	4, 117.95 R. M.	12	371.15
10179	Sept. 18	Canada	do	Fancy velvets	do	12, 023.00 francs	4	1, 116.13
10940	Sept. 19	Waesland	Fleitmann & Co.	Velvets	do	11, 307.53 R. M.	8	277.44
9860	Sept. 17	Canada	G. Stellwag & Co	Fancy velvets	do	2, 921.95 francs	2	273.88
10608	Sept. 18	do	Slyvester, Hilton & Co.	do	do	2, 241.00 francs	2	204.43
10253	Sept. 18	do	Luckemeyer & Schefer	do	do	2, 984.00 francs	1	238.70
10252	Sept. 18	do	do	Plush	do	5, 381.00 francs	3	405.00
8004	Sept. 12	Ems	Dreyfuss, Kohn & Co.	do	do	2, 837.13 R. M.	8	250.73
10248	Sept. 9	Elbe	Hardt, von Bermuth & Co.	Velvet	do	1, 872.05 R. M.	2	189.25
7769	Sept. 17	Belgenland	A. Wimpfheimer & Son.	do	do	1, 459.75 R. M.	1	115.29
10834	Sept. 19	Waesland	Oberteuffer, Abegg & D.	Fancy velvets	do	6, 641.80 R. M.	2	56.42
9874	Sept. 17	Canada	Wilmerding, Hoguet & Co.	Velvets	do	2, 299.35 francs	2	180.57
7064	Sept. 12	Belgenland	C. A. Aufmordt & Co.	do	do	33, 529.10 R. M.	25	548.35
8036	Sept. 14	Wieland	Greff & Co.	Silk handkerchiefs	do	1, 728.20 francs	1	138.26

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Number of silk invoices in the Third Division, Appraiser's Office, port of New York, for the month of September, 1885—Continued.

Invoice number.	Date of entry.	Vessel	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
9268	Sept. 15	Aurania	F. Viotor & Achelis	Plush	Consigned	3,798.15 francs	\$458.30	3	\$292.21
7091	Sept. 12	Belgenland	Schweitering, S. & Co.	Fancy velvets, &c.	do	19,912.20 R. M.	1,186.70	24	1,116.26
11601	Sept. 21	Eider	Megroz, Portier, Grose & Co.	Tie silk	do	2,798.10 R. M.	493.75		
10031	Sept. 17	Canada	Hardt & Lindgens	Plush	do	1,150.50 francs	93.82		
13749	Sept. 23	C. P. R. R.	J. R. Simon & Co.	Manufactures silk	Purchased	564.11 Mex. dol.			
12551	Sept. 21	Etruria	C. A. Haynes	Silk and wearing apparel	do	£325 2s. 3d.			
11218	Sept. 19	City of Chester	Woods, Lowry & Co.	Manufactures silk	do	£118 3s. 6d.			
18063	Aug. 31	Salier	Wilmerding, Hoguet & Co.	Silk mufflers	Consigned	3,792.80 florins		37	216.00
11820	Sept. 21	Rhein	N. Guggenheim & Sons	Manufactures silk and cotton	Purchased	4,412.15 R. M.			
9405	Sept. 15	Ems	Hoeninghaus & Curtis	Velvets	Consigned	1,171.20 R. M.	73.00		
10319	Sept. 18	Canada	Megroz, Portier, Grose & Co.	Silks	do	3,557.70 francs	284.60		
13131	Sept. 22	Britannic	do	Silks and velvets	do	19,952.10 francs	15.00	14	1,617.60
12761	Sept. 24	Eider	Wilmerding, Hoguet & Co.	Silk mufflers	do	3,801.40 florins		22	225.35
12194	Sept. 21	do	Dreyfuss, Kohn & Co.	Velvets	do	1,707.76 R. M.	43.25	8	158.35
10180	Sept. 18	Canada	Meyer & Co.	Satins and velvets	do	19,641.00 francs	3,749.00	7	690.28
11749	Sept. 21	Eider	L. Erinstein & Bro.	Velvets	do	1,876.75 R. M.	398.93	2	164.82
13129	Sept. 22	Britannic	Megroz, Portier, Grose & Co.	Fancy velvet	do	6,261.45 francs	484.70	5	418.20
10835	Sept. 19	Waesland	Oberteuffer, Abegg & D.	Velvets and plush	do	4,154.70 R. M.	401.10	8	129.09
10680	Sept. 19	do	Schweitering, S. & Co.	Fancy velvet	do	28,122.55 R. M.	2,057.30	19	1,660.85
10499	Sept. 18	do	E. Oelbermann & Co.	Plush	do	15,086.20 R. M.	123.45	4	80.29
11971	Sept. 22	Eider	Fleitmann & Co.	Fancy velvets	do	12,730.00 R. M.		19	1,017.68
13134	Sept. 22	Britannic	Megroz, Portier, Grose & Co.	Manufactures silk	Purchased	£62 19s. 0d.			
12331	Sept. 21	City of Rome	Herman Sternback & Co.	Manufactures silk and cotton	do	£270 16s. 5d.			
11864	Sept. 21	Rhein	J. Meyer & Co.	do	Consigned	3,770.50 R. M.			
9928	Sept. 17	Mosser	Smith & Schipper	Manufactures silk	Purchased	40 18 Mex. dol.			
12210	Sept. 21	Eider	Greff & Co.	Manufactures silk and cotton, &c.	Consigned	3,653.52 R. M.			
13132	Sept. 22	Britannic	Megroz, Portier, Grose & Co.	Silks and velvets	do	6,536.95 francs	348.90	4	618.15
12618	Sept. 21	Etruria	Meyer Jonassen	Manufactures goats' hair, silk, and cotton.	Purchased	£276 10s. 1d.			
10303	Sept. 17	Canada	Dreyfuss, Kohn & Co.	Manufactures silk and cotton	Consigned	1,260.00 francs	214.20		
11572	Sept. 21	Britannic	Ballif & Berman	do	do	4,231.00 francs			
11234	Sept. 21	Waesland	Luckemeyer & Schefer	Velvets	do	4,535.50 R. M.	198.00	5	142.99
10938	Sept. 10	do	C. A. Aufnordt & Co.	do	do	13,100.30 R. M.	974.10	23	1,094.95
11582	Sept. 21	Eider	F. Viotor & Achelis	Plush	do	994.85 R. M.	75.30	2	82.28
10838	Sept. 19	Egypt	Oberteuffer, Abegg & D.	Manufactures silk and cotton	do	£452 3s. 8d.			

12331	Sept. 21	Eider	Passavant & Co	Velvets	do	1, 229. 14 R. M.	7	94. 00
12223	Sept. 21	Waesland	do	Velvets and satins	do	17, 773. 10 R. M.	16	615. 65
10944	Sept. 19	do	L. Weddigen & Co.	Velvets	do	9, 007. 50 R. M.	11	483. 43
12332	Sept. 21	Britannic	Herman Sternback & Co.	Manufactures goats' hair, silk, and cotton.	Purchased	£112 5s. 2d.		
11929	Sept. 21	City of Rome	do	Manufactures silk and cotton.	do	£227 10s. 5d.		
12118	Sept. 21	Britannic	Hardt & Lindgens.	Plush	Consigned	1, 145. 10 francs.		
12485	Sept. 21	Eider	Oberteuffer Abegg & D.	Velvets	do	4, 258. 30 R. M.		
12069	Sept. 21	do	Wm. Oppenhyim & Son.	do	do	8, 106. 96 R. M.	10	396. 95
12248	Sept. 21	Harmonia	Iselin, Neeser & Co.	Fancy velvets	do	5, 643. 35 francs.	3	816. 41
12229	Sept. 21	Eider	Passavant & Co.	do	do	3, 921. 40 R. M.	8	230. 45
11727	Sept. 21	do	Konigsberger & R.	Velvets	do	4, 645. 70 R. M.	9	170. 72
11751	Sept. 21	do	Lewis Bros. & Co.	Velvets and satins.	do	1, 959. 90 R. M.	3	95. 23
11888	Sept. 21	Eider	W. H. Greff & Co.	Velvets and plush.	do	3, 026. 70 R. M.	32	838. 00
12563	Sept. 22	do	A. Wimpfheimer & Bro.	Fancy plush.	do	237. 84 R. M.	2	22. 78
12232	Sept. 22	do	Passavant & Co.	Velvets and plush	do	3, 632. 70 R. M.	5	174. 78
12216	Sept. 21	do	L. Weddigen & Co.	Velvets	do	1, 762. 45 R. M.	3	121. 24
11890	Sept. 21	do	A. Person, Harriman & Co.	do	do	869. 27 R. M.	1	29. 97
13669	Sept. 23	C. P. R. R.	J. R. Simon & Co.	Manufactures silk	Purchased	1, 019. 70 Mex. dol.		
8775	Sept. 9	do	China-Japan Trading Company	do	do	3, 520. 20 Mex. dol.		
13092	Sept. 22	do	do	do	do	528. 05 tael.		
13127	Sept. 22	Etruria	Megroz, Portier, Grose & Co.	do	do	£7 10s.		
14213	Sept. 24	Westernland	W. H. Riley & Co.	Manufactures silk and cotton.	do	162. 10 R. M.		
13123	Sept. 22	Britannic	Sylvester, Hilton & Co.	Velvets	Consigned	2, 543. 15 francs.		
9620	Sept. 16	C. P. R. R.	Guitermann Brothers.	Manufactures silk.	Purchased	795. 15 Mex. dol.		
13035	Sept. 21	Etruria	M. Farris & Co.	Manufactures silk and cotton	do	£378 16s. 1d.		
11470	Sept. 21	Eider	Benjamin Caspary.	do	do	£185 7s. 7d.		
10298	Sept. 17	Canada	F. Viotor & Achelis	do	Consigned	8, 554. 75 francs.		
12068	Sept. 21	Eider	Luckemeyer & Schefer	Velvets	do	1, 263. 79 R. M.		
11399	Sept. 21	Etruria	Wilmerding, Hoguet & Co.	Manufactures silk and cotton.	do	£89 5s. 1s.		
13046	Sept. 22	do	Dreyfuss, Kohn & Co.	Manufactures silk.	do	£444 13 6		
9302	Sept. 18	General Werder	Ballin & Berman.	Manufactures silk and cotton.	do	4, 657. 75 francs.		
11981	Sept. 21	Harmonia	Otto Andreas.	Fancy velvets	do	5, 611. 30 francs.	3	258. 85
13279	Sept. 22	Etruria	Strauss, Kupfer & Co.	Manufactures silk and cotton	Purchased	£545 10s. 11d.		
11520	Sept. 19	Rhein.	Guitermann Bros.	do	do	1, 358. 00 R. M.		
13311	Sept. 22	Etruria	Herman Steinbach	do	do	£344 4s. 5d.		
11511	Sept. 21	Eider	Iselin, Neeser & Co.	Velvets	Consigned	2, 888. 00 R. M.	7	272. 38
11553	Sept. 21	do	Menke & Frenckel.	Fancy velvet	do	1, 798. 45 R. M.	2	167. 07
12225	Sept. 21	Rhein.	Passavant & Co.	Velvet.	do	1, 869. 50 R. M.	4	153. 90
7281	Sept. 12	Ems	do	Velvets	do	8, 639. 45 R. M.	6	185. 80
12269	Sept. 21	Eider	J. F. Decker	do	do	4, 936. 20 R. M.	7	298. 01
12268	Sept. 21	do	do	do	do	8, 571. 30 R. M.	9	443. 79
12067	Sept. 21	do	Luckemeyer & Schofer	do	do	1, 908. 75 R. M.	1	19. 66
13112	Sept. 22	Britannic	do	Plush.	do	4, 408. 00 francs.	2	125. 14
11974	Sept. 21	Rhein.	Fleitmann & Co.	Silks.	do	5, 560. 25 francs.	1	164. 49
12199	Sept. 21	Eider	Brown, Wood & K.	Fancy plush	do	2, 470. 15 R. M.	3	139. 68
11402	Sept. 21	Harmonia	Wilmerding, Hoguet & Co.	Velvets	do	2, 388. 90 francs.	1	167. 81
11921	Sept. 21	Britannic	W. H. De Forrest	Manufactures silk and cotton	do	6, 107. 30 francs.		
11589	Sept. 21	Eider	F. Viotor & Achelis.	Velvets	do	9, 018. 75 francs.	19	118. 61
						752. 00		319. 23

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Invoice number.	Date of entry.	Vessel.	Importer.	Description of merchandise.	Purchased or consigned.	Invoice value.	Amount of advance by importer.*	Number of items advanced by appraiser.	Amount of such advance.*
12206	Sept. 21	Eider	E. M. Benjamin	Velvets and plush	Consigned	5,031.05 francs	\$573.40	10	\$322.79
13176	Sept. 21	Britannic	do	Silks	do	6,211.75 R. M.	742.05	3	90.69
13111	Sept. 22	do	A. Person, Harriman & Co.	Serges	do	2,998.00 francs	62.65	3	279.23
11891	Sept. 21	Eider	do	Plush	do	3,857.75 R. M.	74.90	4	62.98
11691	Sept. 21	Etruria	Miss Switzer	Manufactures silk, &c	Purchased	£103			
10295	Sept. 18	Canada	Schorestene freres	Hat trimmings, &c	do	1,482.70 francs			
10517	Sept. 18	do	C. A. Aufmordt & Co.	Silks	Consigned	464.10 francs	66.50		
11804	Sept. 21	Harmonia	Roberts, Cushman & Co.	Satins	do	10,931.70 francs	832.15	2	194.65
10483	Sept. 18	Canada	Hoeninghaus & Curtis	do	do	5,787.95 francs	2,521.30	1	121.02
10484	Sept. 18	do	do	Silks	do	1,609.20 francs	971.45	1	232.81
10482	Sept. 18	do	do	do	do	5,462.00 francs	1,832.50		
10957	Sept. 19	Waesland	do	Satins	do	1,779.80 R. M.		7	160.49
11982	Sept. 21	Eider	Otto Andreas	Satins &c	do	5,830.90 R. M.	85.55	13	403.66
10192	Sept. 17	Canada	F. Viotor & Achelis	do	do	9,663.60 francs	1,789.40	8	506.26
10493	Sept. 17	do	A. Person & Harriman & Co.	do	do	3,602.00 francs	676.10	6	276.78
11777	Sept. 21	do	C. A. Haynes	Manufactures silk, &c	Purchased	3,468.15 francs			
11170	Sept. 19	Waesland	J. Meyer & Co	Matelasse and satin	Consigned	2,987.00 R. M.	89.35	2	212.09
7947	Sept. 14	Wieland	Passavant & Co.	Satins	do	7,673.00 francs	897.00	2	677.53
10170	Sept. 16	do	Kramer & Co	Manufactures silk	Purchased	1,082.00 R. M.			
11555	Sept. 21	Britannic	Menke & Frenckel	Satin	Consigned	2,675.30 francs	178.35	1	267.54
9843	Sept. 17	Canada	Arnold, Ellis & K.	Manufactures silk, &c	Purchased	2,103.20 francs			
9999	Sept. 17	do	Haughton & Lee	do	do	1,721.00 francs			
11494	Sept. 21	Eider	M. Bates, jr., & Co	Manufactures silk	Consigned	3,311.50 R. M.			
5129	Sept. 8	Normandie	E. Margat	Manufactures silk, &c	Purchased	2,395.48 francs			
11300	Sept. 21	Waesland	L. Weddigen & Co	do	Consigned	4,505.77 R. M.			
12304	Sept. 21	Britannic	Napier & Co.	Manufactured silk	Purchased	£232 14s. 10d.			
12063	Sept. 21	City of Chester	Luckemeyer & Schefer	do	Consigned	£194 17s.			
12484	Sept. 21	Harmonia	Oberteuffer, Abegg & D.	Silks	do	1,923.25 francs		1	163.70
11400	Sept. 21	Eider	Wilmerding, Hognet & Co.	Tie silk	do	2,770.60 R. M.	37.73	4	155.05
11584	Sept. 21	do	F. Viotor & Achelis	Silks	do	1,378.95 R. M.	149.65		
12045	Sept. 21	do	Spielmann & Co	Satin	do	2,752.65 R. M.		2	119.93
12047	Sept. 21	do	do	do	do	4,060.10 R. M.		2	380.28
10254	Sept. 18	Canada	Luckemeyer & Schefer	do	do	1,706.15 francs	225.00	1	156.30
11120	Sept. 17	Westernland	Hardt von Bernuth & Co	Satin	do	5,017.45 francs	335.95	5	311.41
12247	Sept. 21	Harmonia	Iselin, Neeser & Co.	Manufactures silk and cotton	do	4,134.00 francs			

10495	Sept. 18	Canada	E Oelbermann & Co	Ribbons	do	5,565.00 francs	290.20	12	262.33
11235	Sept. 21	Waesland	Luckemeyer & Schefer	Manufactures silk and cotton	do	5,880.95 francs .....	.....	.....	.....
13885	Sept. 24	Harmonia	John Wannamaker	do	Purchased	4,218.35 francs .....	.....	.....	.....
11571	Sept. 21	do	Aiken, Son & Co	do	do	2,111.70 francs .....	.....	.....	.....
11703	Sept. 21	Britannic	Arnold, Ellis & K	do	do	2,076.45 francs .....	.....	.....	.....
10480	Sept. 18	Canada	Hoeninghaus & Curtis	do	Consigned	4,786.00 francs .....	.....	.....	.....
10486	Sept. 18	do	do	do	do	5,149.00 francs .....	.....	.....	.....
15095	Sept. 28	St. Simon	H. Herrmann	Manufactures silk, & o	Purchased	4,458.30 francs .....	.....	.....	.....
10324	Sept. 18	Canada	Megroz, Portier Grose & Co	Ribbons	Consigned	3,239.55 francs	259.25	5	233.55

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importer.	Description of merchandise.
51777	13741	1885. Apr. 27	Britannic	Megroz, Portier, Grose & Co ...	Manufactures silk and cotton (ribbons) and manufactures silk and cotton (satins).
61832	9819	May 20	Gallia	L. N. Asiel & Co	Cotton laces
60131	7791	May 6	Harmonia	do	do
59083	6436	May 14	St. Germain	Albert, Haager & Waldburger.	Cotton embroidery, &c.
63480	11874	May 25	India	Osann & Co	Bitters, glass bottles, and cork stoppers.
59625	6486	May 14	Umbria	Oberteuffer, Abegg & Daeniker	Cotton embroideries
64967	12868	May 26	Britannic	Hugo Meyer & Co	Manufactures goat's hair, silk, and cotton.
70514	4983	June 9	Servia	do	do
68722	2280	June 4	St. Laurent	Fleitmann & Co	Silk and cotton ribbons
68129	1952	June 3	Europa	Marcial & Co	Portland cement
72919	7114	June 16	Adriatic	F. R. Arnold & Co	Chamois skins
70555	4624	June 9	Main	Otto Andreas	Manufactures silk and cotton
72641	6573	June 15	Noordland	Passavant & Co	do
70176	4484	June 8	Fulda	Konigsberger & Rudenberg.	do
65833	14057	May 28	Normandie	William Schroeder & Co	do
39899	4335	June 8	St. Laurent	Vietor & Achelis	do
70443	4012	June 8	Wieland	Oberteuffer, Abegg & Daeniker	Silk and cotton ribbons
74584	9370	June 19	St. Simon	Vietor & Achelis	Manufactures silk and silk and cotton.
72774	6844	June 15	Noordland	Wendt, Steinhauser & Co	Manufactures silk and cotton
74600	9176	June 19	Belgenland	Fleitmann & Co	Manufactures of silk
63896	11716	May 25	India	Bawo & Datler	Decorated china, &c
72712	7169	June 16	California	do	do
59108	6653	May 14	St. Germain	Ridgely & Co	Cotton embroideries
71251	5489	June 11	Wieland	E. Oelbermann & Co	Manufactures wool and cotton
59544	6591	May 14	Waesland	A. Rappard & Co	Cotton embroideries
65324	13400	May 26	Normandie	L. Friedberger	do
64530	13412	May 26	do	Lawson Bros	do
67822	1337	June 2	Donau	Oberteuffer, Abegg & Daeniker	Cotton lace
45593	6461	Apr. 13	Fulda	E. Schumacher & Co	Leather gloves
56864	3862	May 9	Amérique	Oberteuffer, Abegg & Daeniker	Cotton embroidery
73750	8460	June 17	Gallia	E. M. Benjamin	Manufactures silk and cotton
41464	2055	Apr. 3	Chateau Leoville	Haviland & Co	White and decorated china
41464	2056	Apr. 3	do	do	do
45995	11540	Apr. 23	Pavonia	do	do
68427	2758	June 5	St. Laurent	P. H. Karcher	Coal-tar colors
68547	2248	June 4	do	L. & H. Neuburger & Co	Cotton embroidery, &c
68733	2528	June 4	do	Aronstein & Wolfers	do
79334	14556	June 30	Normandie	G. Bunout	Manufactures human hair, &c
72033	6336	June 15	Bohemia	Benedikt & Friedman	Decorated china
72747	7092	June 16	Donau	Stapfer & Streuli	Manufactures silk and cotton
76524	11669	June 24	Rhein	do	do
68316	1992	June 3	Rhaetia	Schering & Glatz	Isinglass
69411	3404	June 6	Assyrian Monarch	A. Keppelmann	Varnish, &c
73751	8252	June 17	Gallia	Otto Andreas	Manufactures silk and cotton
73751	9352	June 19	St. Simon	do	do
74831	9353	June 19	do	do	Manufactures silk and silk and cotton
58976	6891	May 13	Lessing	Iselin, Neeser & Co	Cotton embroidery
69474	3533	June 6	Main	do	do
80768	953	July 2	St. Simon	Passavant & Co	Manufactures silk and silk and cotton
80769	954	July 2	Rhein	do	Manufactures of silk
80027	81	July 1	Normandie	C. A. Auffmordt & Co	do
48084	9929	Apr. 20	Bohemia	A. Klingenberg	Decorated china
76011	11322	June 22	Rhein	Steglich & Baese	Manufactures human hair
72759	6521	June 15	Noordland	Fleitmann & Co	Manufactures of silk
74155	8779	June 18	Rhaetia	George Borgfeldt & Co	Cut glass, &c
68479	3062	June 6	Polynesia	do	Cut glassware, &c
61239	8444	May 18	Harmonia	Leopold Lehman	Cut glass, &c
66079	14432	May 29	Christal	A. de Riesthal & Co	Glassware
78552	14027	June 29	Harmonia	Dieckerhoff, Raffloer & Co	Manufactures of silk
52332	14369	Apr. 28	Coastwise	R. Isaacs & Bro	do
54271	579	May 2	City of Rome	William Openhym & Sons	Cotton velvet, &c
75624	10451	June 22	Belgenland	Louis Weddigen & Co	Manufactures silk and cotton
69555	3466	June 16	Rhynland	L. Ernstein & Bro	do
79165	12293	June 30	Elbe	Pingo & Pinner	Leather gloves
78498	13873	June 29	Australia	John Wygand	Colored glassware
73680	8359	June 17	City of Chicago	Martine & Co	Manufactures of wool
76574	11535	June 24	City of Richmond	do	do
61411	9036	May 19	Adriatic	A. Rappard & Co	Cotton embroideries
57286	4046	May 11	Belgenland	do	do
76710	11811	June 8	Moravia	A. Klingenberg	Decorated china, &c
54102	4189	May 11	Belgenland	L. Straus & Sons	do

July 1 to December 31, 1885.

Invoice value.	Additional on entry.*	Value on appraisal.	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
1,065.16 francs .	21.55	1,413.30	1,424.05	1,424.05	None	Lewis Heyl	R. S. Roberts.
1,393.45 francs .	.....	1,647.45	1,647.45	1,647.45	do	do	John Gibb.
9,599.69 francs .	.....	11,354.64	11,354.64	11,354.64	do	do	Do.
12,645.29 francs .	192.00	13,851.73	14,865.69	14,865.69	do	do	James McVickar.
2,418.90 marks .	.....	2,518.90	2,518.90	2,518.90	do	do	J. F. Wittemann.
5,904.37 francs .	.....	7,053.21	6,893.12	6,893.12	do	do	John Gibb.
£458 6s. 9d.	.....	495 6 1	495 6 1	495 6 1	do	do	A. Herman.
548 11 9	.....	577 19 0	577 19 0	577 19 0	do	do	Do.
4,756.23 francs .	.....	5,094.98	4,911.15	4,911.15	do	do	John Gibb.
£325 0s. 0d.	.....	329 3 4	329 3 4	329 3 4	do	do	T. R. Keator.
78 19 3	.....	88 9 4	88 9 4	88 9 4	do	do	John McKesson, jr.
8,871.35 francs .	410.80	10,103.70	10,103.70	10,103.70	do	do	V. M. Moore.
7,662.23 marks .	574.00	8,898.63	8,898.63	8,898.63	do	do	John N. Stearns.
1,646.90 marks .	.....	1,854.93	1,854.93	1,854.93	do	do	H. D. Burkett.
2,980.10 francs .	.....	3,676.39	3,676.40	3,676.40	do	do	John N. Stearns.
2,116.48 francs .	339.90	2,615.46	2,615.45	2,615.45	do	do	Do.
3,647.30 francs .	.....	3,919.52	3,748.30	3,748.30	do	do	Theo. A. Strange.
1,488.20 francs .	124.50	1,947.61	1,947.60	1,947.60	do	do	John D. Cutter.
883.29 marks .	14.80	1,000.60	962.20	962.20	do	do	A. Wempfeheimer.
3,447.90 francs .	.....	4,786.74	4,374.75	4,374.75	do	do	John D. Cutter.
179.70 florins .	.....	207.42	193.32	193.32	do	do	C. J. Shronfeldt.
640.36 florins .	.....	704.42	704.42	704.42	do	do	Do.
5,724.65 francs .	.....	6,297.11	5,724.65	5,724.65	do	do	John Hermann.
927.45 marks .	.....	1,014.26	927.45	927.45	do	do	E. E. Eames.
50,445.12 francs .	4,850.15	60,339.78	55,295.27	55,295.27	do	do	Do.
24,189.15 francs .	.....	29,026.97	27,212.80	27,212.80	do	do	John Gibb.
6,103.16 francs .	493.63	6,974.19	6,713.47	6,713.47	do	do	Do.
4,505.64 marks .	.....	4,970.58	4,505.64	4,505.64	do	do	Do.
2,920.50 marks .	78.00	3,678.50	3,343.25	3,343.25	do	do	J. Meyer.
3,045.45 francs .	.....	3,639.79	3,566.70	3,566.70	do	do	John Gibb.
1,391.35 francs .	.....	2,161.54	2,161.54	2,161.54	do	do	H. D. Burkett.
24,391.95 francs .	.....	28,819.32	31,621.25	27,089.75	25,706.10	do	F. Grube.
31,510.30 francs .	.....	37,158.20	40,732.25	34,952.08	33,187.02	do	Do.
24,756.50 francs .	.....	29,237.45	32,072.95	27,487.15	26,186.90	do	Do.
679.50 francs .	.....	747.45	679.50	679.50	None	G. V. Brower	Wm. Pickhardt.
3,085.80 francs .	.....	3,394.38	3,240.09	3,240.09	do	Lewis Heyl	John Gibb.
3,758.75 francs .	.....	4,134.60	3,758.75	3,758.75	do	do	Do.
313.50 francs .	.....	418.00	330.00	330.00	do	do	H. Burdell.
3,571.32 florins .	403.24	4,481.70	4,254.11	4,254.11	do	G. V. Brower	C. J. Shronfeldt.
7,940.90 francs .	536.95	9,441.27	9,567.50	9,567.50	do	Lewis Heyl	H. D. Burkett.
2,213.05 francs .	309.90	2,876.99	2,877.00	2,877.00	do	do	R. S. Roberts.
11,000.00 marks .	140.00	18,270.00	18,270.00	18,270.00	do	do	James Coolidge.
£301 11s. 0d.	.....	425 12 10	422 8 6	422 8 6	do	G. V. Brower	J. Searer Page.
11,113.45 francs .	.....	12,418.21	12,418.20	12,418.20	do	Lewis Heyl	Jas. M. Constable.
8,217.45 francs .	.....	9,620.29	9,060.30	9,060.30	do	do	Do.
6,354.10 francs .	.....	7,062.83	6,695.65	6,695.65	do	do	Do.
5,866.65 marks .	.....	6,445.38	6,599.95	6,599.95	do	do	John Gibb.
17,338.90 francs .	.....	18,726.01	19,939.75	19,939.75	do	do	Do.
2,992.00 francs .	436.54	3,777.53	3,777.55	3,777.55	do	do	R. S. Roberts.
1,411.95 francs .	131.60	1,704.67	1,704.65	1,704.65	do	do	John D. Cutter.
4,808.90 francs .	363.40	5,891.65	5,831.50	5,831.50	do	do	Do.
446.85 marks .	.....	510.39	446.85	446.85	do	G. V. Brower	C. F. A. Hinrichs.
1,408.50 marks .	.....	2,032.00	1,408.50	1,408.50	do	Lewis Heyl	H. Burdett.
6,902.95 francs .	313.50	8,294.00	7,903.00	7,903.00	do	do	John Grimshaw.
1,050.00 florins .	.....	1,175.00	1,150.00	1,150.00	do	G. V. Brower	C. F. A. Hinrichs.
798.90 florins .	.....	890.65	871.70	871.70	do	do	Do.
1,327.05 florins .	.....	1,560.38	1,555.83	1,555.83	do	do	Do.
7,667.89 marks .	.....	8,306.89	7,667.89	7,667.89	do	Lewis Heyl	Thomas Pabst.
3,582.95 francs .	.....	5,112.45	4,675.45	4,675.45	do	G. V. Brower	John D. Cutter.
792 00 Mex. dol.	.....	895.50	895.50	895.50	do	do	Do.
£27 8s. 7d.	.....	33 10 6	27 8 7	27 8 7	do	do	E. E. Eames.
2,118.70 marks .	.....	2,398.54	2,398.54	2,398.54	do	Lewis Heyl	John D. Cutter.
9,067.90 marks .	.....	10,001.03	9,233.55	9,233.55	do	do	Do.
1,744.05 marks .	.....	1,951.64	1,982.68	1,982.68	do	do	James McVicker.
918.80 florins .	.....	1,016.48	1,016.48	1,016.48	do	do	J. M. Young.
£345 4s. 7d.	.....	370 3 1	349 5 7	349 5 7	do	G. V. Brower	Theo. R. Davis.
586 18 6	.....	647 10 10	592 16 6	592 16 6	do	do	Do.
4,002.30 francs .	.....	4,377.74	4,452.83	4,002.30	4,452.83	Lewis Heyl	E. E. Eames.
55,495.56 francs .	.....	60,281.26	62,674.11	55,495.56	62,674.11	do	Do.
430.92 florins .	.....	489.85	476.66	446.16	476.66	G. V. Brower	C. F. A. Hinrichs.
833.15 marks .	.....	1,100.72	1,086.22	833.15	833.15	Lewis Heyl	Chas. K. Ovington.

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importer.	Description of merchandise.
		1885.			
82059	2643	July 7	Werra	Wendt, Steinhauser & Co	Manufactures silk and cotton
82058	2642	July 7	Westernland	do	do
79059	438	July 1	Republic	Louis Roessel & Co	do
76048	10832	July 23	City of Richmond	Luckemeyer & Schefer	Manufactures of silk
74769	9431	June 19	Belgenland	do	Manufactures silk and cotton
74769	9432	June 19	do	do	do
75429	10253	June 22	Rhein	Vietor & Achelis	Manufactures silk
81596	2126	July 15	Germanic	H. Hermann Sternbach & Co	Worsted Italians
81597	2422	July 7	do	do	do
82202	2685	July 7	Servia	do	do
82201	2824	July 7	do	do	do
44519	5506	Apr. 10	Westernland	L. Straus & Sons	Decorated and white china
73578	7927	June 16	Gallia	H. Sallenbach & Co	Manufactures of silk
74922	9996	June 20	St. Simon	Megroz, Portier, Grose & Co	do
70279	4499	June 8	Wieland	Passavant & Co	do
74857	9514	June 28	Belgenland	C. F. A. Hinrichs	Toys and dolls
80328	554	July 1	Olinde Rodrigues	Louis Weddigen & Co	Manufactures of silk
75734	19508	June 22	Rhein	L. Ernstein & Bro	Manufactures of silk and cotton
75782	10634	June 22	Britannic	do	do
79541	15311	June 30	Normandie	Gustave Loeb	Ornamental feathers, crude
76733	11869	June 24	Duncan	W. B. Cunningham	Jute burlaps
80496	818	July 2	Anchoria	do	do
65244	13808	May 27	Samuel Skolefield	H. & L. Chase	Jute burlaps and jute bags
74807	9548	June 20	St. Simon	Meyer & Co	Manufactures of silk and cotton
81780	2590	July 7	Fulda	Arnold, Constable & Co	Wool flannel
81695	1876	July 6	Servia	Marx, Held & Co	Ornamental feathers
81696	1877	July 6	Germanic	do	do
83225	4169	July 8	St. Laurent	do	do
80027	80	July 1	Normandie	C. A. Auffmordt & Co	Manufactures of silk and cotton
76131	10842	June 23	Rhein	Otto Andreas	do
74773	9228	June 19	St. Simon	Oberteuffer, Abegg & Daeniker	do
74901	9607	June 20	do	H. H. Schwietering, Stursberg & Co.	Manufactures of silk and silk and cotton.
74901	9608	June 20	do	do	Manufactures of silk and cotton
71696	6584	June 15	Amérique	Hardt, von Bernuth & Co	Manufactures of cotton and silk, silk and cotton, and manufactures of silk.
64493	12852	May 26	Gellert	J. Pullman & Co	Cotton embroidery
74701	9477	June 19	St. Simon	Fleitmann & Co	Manufactures of silk and cotton (hat ribbons).
82641	3900	July 8	Westernland	J. Meyer & Co	Manufactures of silk and cotton
75553	10510	June 22	Rhein	Albert Haager & Waldberger	Cotton lace
63896	11709	May 25	India	Bawo & Datler	Decorated china, &c
63896	11711	May 25	do	do	do
63896	11714	May 25	do	do	do
63896	11717	May 25	do	do	do
80157	492	July 1	Etruria	Luckemeyer & Schefer	Manufactures of goat's hair, and silk and cotton, and manufactures of silk and cotton.
56576	3102	May 8	Amérique	Wm. Openhym & Sons	Manufactures of silk and cotton
73567	8325	June 17	Gallia	Passavant & Co	Manufactures of silk
86393	8042	July 16	Bothnia	H. Hermann, Sternbach & Co	Worsted dress goods
85159	6966	July 14	Celtic	do	do
85159	6967	July 14	do	do	do
82202	2686	July 7	Servia	do	Cotton velvets
85159	6965	July 14	Celtic	do	do
86303	8038	July 16	Bothnia	do	do
80893	1120	July 2	Ripon City	James F. White & Co	Jute burlaps
80894	1397	July 3	do	do	do
78952	14465	June 30	Numida	do	do
84078	5240	July 10	Denmark	do	do
82786	3288	July 7	Circassia	do	Jute padding
82788	3289	July 7	Croma	do	Manufactures of jute
85637	7117	July 14	Bassano	do	do
82556	3049	July 7	Croma	W. H. Chalmers	Jute burlaps
80293	775	July 1	Holland	Lamb & Griesbach	Jute bagging
68765	2553	June 4	St. Laurent	Oberteuffer, Abegg & Daeniker	Manufactures of silk
85202	6510	July 13	Normandie	do	Manufactures of silk and cotton
82067	6162	July 13	Fulda	Louis Roessel & Co	do
82934	3253	July 7	Westernland	E. Oelbermann & Co	Italian cloth
82471	3764	July 8	Servia	N. Erlanger	Worsted dress goods
82469	3761	July 8	Germanic	Strauss, Kupfer & Co	Cotton velvets
74547	9297	June 19	Belgenland	Dreyfuss, Kohn & Co	Manufactures of silk and cotton
79935	65	July 1	Normandie	Passavant & Co	Manufactures of silk
81919	2849	July 7	Croma	E. R. Biddle	Jute burlaps
81119	1561	July 3	Bitterne	do	do
82873	3422	July 7	Circassia	W. B. Cunningham	do

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on en-try.*	Value on appraise-ment.*	Reappraisement by general appraiser.*	Reappraisement by merchant apprais-er.*	Decision by collect-or.*	General ap-praiser.	Merchant appraiser.
7,395.36 marks .	584.20	8,570.63	8,339.65	8,339.65	None	G. V. Brower ..	Jas. M. Constable.
2,029.52 marks .	177.00	2,367.78	2,305.78	2,305.78	do	do	Do.
14,766.47 francs .	955.10	16,676.75	16,525.85	16,525.85	do	Lewis Heyl....	R. S. Roberts.
7,869.50 francs .	672.00	9,455.75	9,123.66	9,123.60	do	do	John D. Cutter.
3,827.70 marks .	.....	4,215.37	4,107.70	4,107.70	do	G. V. Brower ..	Jas. M. Constable.
7,330.70 marks .	.....	8,079.30	7,917.70	7,917.70	do	do	Do.
5,600.30 francs .	461.10	7,293.94	6,611.85	6,611.85	do	Lewis Heyl....	John D. Cutter.
£161 9s. 8d. .	.....	163 19 8	163 19 8	161 9 8	161 9 8	do	P. B. Worrall.
138 8 6 .	.....	140 1 5	140 1 5	138 8 6	138 8 6	do	Do.
65 8 11 .	.....	66 5 7	66 5 7	65 8 11	65 8 11	do	Do.
209 0 4 .	.....	211 2 0	211 2 0	209 0 4	209 0 4	do	Do.
2,581.45 marks .	.....	2,690.85	2,871.75	2,692.23	2,692.23	do	C. F. A. Hinrichs.
4,889.70 francs .	328.80	6,533.52	5,656.85	5,656.85	None	do	John D. Cutter.
3,316.40 francs .	.....	4,215.47	4,025.25	4,025.25	do	do	Do.
12,959.00 francs .	581.00	16,212.09	15,046.35	15,046.35	do	do	Do.
1,368.50 marks .	.....	1,528.50	1,528.50	1,528.50	do	do	A. Weidmann.
15,829.85 francs .	.....	18,249.32	18,178.05	18,178.05	do	do	John D. Cutter.
4,176.25 francs .	696.39	5,676.00	5,785.40	5,785.40	do	G. V. Brower ..	R. S. Roberts.
1,545.60 francs .	90.90	1,909.15	1,909.20	1,909.20	do	do	Do.
1,300.00 francs .	.....	1,875.00	1,500.00	1,500.00	do	do	Francisco Bianchi.
15,278.8.3 rupees .	.....	16,028.8.3	15,278.8.3	15,278.8.3	do	Lewis Heyl....	H. D. Cooper.
£1,087 8s. .	.....	1,116 10 0	1,087 8 0	1,087 8 0	do	do	Do.
14,545.0.6 rupees .	.....	16,499.7.6	14,545.0.6	14,545.0.6	do	do	Do.
1,876.00 francs .	337.60	2,551.18	2,401.10	2,401.10	do	G. V. Brower ..	John Grimshaw.
10,539.00 marks .	.....	10,752.76	10,539.00	10,539.00	do	do	Jas. C. McCreery.
1,637.70 francs .	.....	1,746.05	1,746.05	1,637.70	1,746.05	do	Francisco Bianchi.
2,143.10 francs .	.....	2,310.02	2,310.00	2,143.10	2,310.00	do	Do.
4,291.45 francs .	.....	4,518.45	4,518.45	4,291.45	4,518.45	do	Do.
583.10 francs .	25.68	690.45	690.45	690.45	None	do	John Grimshaw.
5,902.75 francs .	.....	6,993.97	6,993.95	6,993.95	do	Lewis Heyl....	Jas. M. Constable.
20,519.95 francs .	1,904.85	25,318.27	25,318.30	25,318.30	do	G. V. Brower ..	John Grimshaw.
3,860.55 francs .	.....	4,611.82	4,611.80	4,611.80	do	Lewis Heyl....	R. S. Roberts.
1,251.00 francs .	454.70	2,046.37	2,501.13	2,501.13	do	do	Do.
21,105.20 francs .	824.85	24,459.40	24,459.40	24,459.40	do	G. V. Brower ..	John Grimshaw.
2,509.70 francs .	.....	2,911.25	2,509.70	2,509.70	do	Lewis Heyl....	J. W. Cochrane.
4,947.40 francs .	.....	5,214.79	4,947.40	4,947.40	do	do	John Gibb.
3,305.45 marks .	119.35	3,766.60	3,752.23	3,752.23	do	G. V. Brower ..	John Grimshaw.
1,755.00 francs .	.....	1,980.00	1,974.38	1,974.38	do	do	John Gibb.
64.20 florins .	.....	77.04	67.44	67.44	do	do	Fred. Grube.
138.70 florins .	.....	162.20	145.77	145.77	do	do	Do.
189.20 florins .	.....	223.32	198.82	198.82	do	do	Do.
1,529.40 florins .	.....	1,751.19	1,605.37	1,605.37	do	do	Do.
£866 2s. 9d. .	.....	942 4 10	957 1 0	957 1 0	do	do	J. William Entz.
16,409.80 francs .	.....	20,801.95	20,802.00	20,802.00	do	do	Jas. McVickar.
5,641.00 francs .	293.80	6,883.47	6,891.40	6,891.40	do	Lewis Heyl....	John D. Cutter.
£92 0s. 9d. .	931.25	93 12 5	93 12 5	93 12 5	do	do	Jas. M. Constable.
100 3 0 .	.....	100 19 8	100 19 8	100 19 8	do	do	Do.
178 13 9 .	.....	180 7 1	180 7 1	180 7 1	do	do	Do.
866 13 6 .	.....	888 5 8	888 17 8	888 17 8	do	do	J. H. Fithian.
560 5 3 .	.....	580 10 3	579 14 3	579 14 3	do	do	Do.
623 7 1 .	.....	641 6 1	640 11 11	640 11 11	do	do	Do.
1,595 12 6 .	.....	1,642 3 9	1,595 12 6	1,595 12 6	do	do	Thomas Webster.
282 0 0 .	.....	288 2 6	282 0 0	282 0 0	do	do	Do.
338 14 4 .	.....	348 14 2	338 14 4	338 14 4	do	do	Do.
425 2 3 .	.....	431 13 4	425 2 3	425 2 3	do	do	Do.
169 7 4 .	.....	172 1 4	169 7 4	169 7 4	do	do	Do.
819 8 2 .	.....	846 14 11	819 8 2	819 8 2	do	do	Do.
972 18 9 .	.....	1,003 12 1	972 18 9	972 18 9	do	do	Do.
247 15 2 .	.....	256 8 6	247 15 2	247 15 2	do	do	Do.
311 1 0 .	.....	320 14 9	311 1 0	311 1 0	do	do	Do.
1,386.65 francs .	128.00	1,693.90	1,693.90	1,693.90	do	G. V. Brower ..	John D. Cutter.
8,539.85 francs .	700.60	10,437.77	10,437.77	10,437.77	do	do	Do.
2,807.90 francs .	.....	3,354.37	3,174.10	3,174.10	do	do	Do.
4,770.00 marks .	.....	5,453.52	5,325.84	5,325.84	do	do	Adolf Erbsloh.
£49 11s. 3d. .	.....	50 11 9	50 11 9	49 11 3	49 11 3	Lewis Heyl....	Nathan Arnold.
420 1 7 .	.....	438 6 7	438 6 7	420 1 7	438 6 7	do	J. William Entz.
5,105.85 marks .	938.00	6,720.81	6,616.80	6,616.80	None	G. V. Brower ..	E. Fleitmann.
4,919.80 francs .	435.00	5,952.77	5,745.00	5,745.00	do	Lewis Heyl....	H. H. Brown.
£327 14s. 0d. .	.....	337 10 0	327 14 0	327 14 0	do	do	John W. Mason.
1,629 3 7 .	.....	1,678 4 9	1,629 3 7	1,629 3 7	do	do	Do.
740 5 10 .	.....	760 18 8	740 5 10	740 5 10	do	do	Do.

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importer.	Description of merchandise.
		1885.			
80091	378	July 1	Normandie	Meyer & Co.	Manufactures of silk and cotton
74807	9549	June 20	St. Simon	do	do
71885	6102	June 13	Amérique	do	do
74544	9235	June 19	St. Simon	Hugo Meyer & Co.	do
77966	13615	June 27	Harmonia	do	do
97165	14285	July 25	St. Laurent	Meyer & Co.	do
83475	4448	July 9	do	Iselin, Neeser & Co.	Manufactures of wool
88174	10392	July 20	Adriatic	R. Young	Chamois-skins
77911	13354	June 27	Urarus	Weissner, Ackermann & Co.	Fruit-juice
84839	5828	July 11	Penrland	Menke & Frenckel	Manufactures of silk and cotton
78796	13941	June 29	St. Simon	Wilmerding, Hoguet & Co.	do
78798	13939	June 29	Donau	do	do
79484	15230	June 30	Normandie	do	do
70836	4752	June 9	St. Laurent	do	do
78797	13938	June 29	Olinde Rodrigues	do	do
48312	9439	April 20	do	A. Person, Harriman & Co.	Manufactures of silks
68564	2604	June 4	St. Andrea	F. J. Martin	Wool
68564	2606	June 4	do	do	do
82197	3670	July 7	Norseman	Burgess & Goddard	White earthenware
80628	1389	July 3	Wisconsin	Hugo Meyer & Co.	Manufactures of goats' hair, silk, and cotton.
83609	4917	July 9	Wyoming	do	do
75821	11045	June 23	Britannic	do	do
88626	11367	July 21	Aurania	do	do
76293	11446	June 23	do	do	do
73810	8212	June 17	Gallia	do	do
79888	668	July 1	Etruria	do	do
73630	7960	June 16	Adriatic	do	do
82306	3030	July 7	Servia	do	do
83622	4776	July 9	St. Laurent	Louis Roessel & Co.	Manufactures of silk
73382	7316	June 16	Gallia	Falkenan, Oppenheimer & Co.	Diamonds unset
72641	6571	June 15	Nordland	Passavant & Co.	Manufactures of silk and cotton
75087	9737	June 20	Normandie	Iselin, Neeser & Co.	Manufactures of silk
83475	4447	July 9	St. Laurent	do	do
63547	11423	May 23	Olinde Rodrigues	do	do
82503	3563	July 7	Frida	W. H. Greff & Co.	Manufactures of silk and cotton
85699	7169	July 14	General Werder	Louis Roessel & Co.	do
73722	7975	June 16	Adriatic	Luckemeyer & Schefer	Manufactures of silk
83773	4805	Feb. 9	St. Laurent	do	do
85962	7419	July 14	Celtic	Megroz, Portier, Grose & Co.	do
87042	8262	July 16	Amérique	Laranoux & Underhill	Ornamental feathers
83443	4429	July 9	St. Laurent	do	do
68876	2811	June 5	do	Dreyfuss, Kohn & Co.	Manufactures of silk and cotton
80810	988	July 2	Elbe	Hoeninghaus & Curtiss	Silk braid
77808	13103	June 26	Waesland	Iselin, Neeser & Co.	Manufactures of silk and cotton
86708	8190	July 16	Zaandam	Knauth, Nachod & Kuhne	Colored glassware
78921	14528	June 30	China	do	do
52706	14754	April 28	Queen Victoria	A. Klingenberg	Decorated china
55908	2499	May 6	Wieland	do	do
85828	7599	July 15	Newport	Horace R. Kelly & Co.	Cigars
80989	1320	June 3	Westernland	Luckemeyer & Schefer	Manufactures of silk and cotton
83773	4807	July 9	St. Laurent	do	do
82897	3987	July 8	Normandie	L. Ernstein & Bro.	do
82882	3985	July 8	Republic	do	do
85314	6724	July 13	Ems	Konigsberger & Rudenberg	do
81705	5275	July 10	Neckar	do	do
42331	3827	April 1	Elbe	W. H. Greff & Co.	do
68684	2362	June 4	St. Laurent	Henry Dreyfus	Toilet preparations
68685	2521	June 4	do	do	do
63631	11805	May 25	Olinde Rodrigues	do	do
78295	13654	June 27	do	do	do
71891					
81210	1713	July 6	Amérique	do	do
86690	8542	July 16	do	do	do
82367	3005	July 7	Baltic	Martine & Co.	Manufactures of wool
73134	7667	June 16	Donau	Louis Roessel & Co.	Manufactures of silk and cotton
86964	8613	July 1	Amérique	Dreyfuss, Kohn & Co.	do
73119	7670	June 16	Ems	Otto Andreas	do
76131	10843	June 23	Rhein	do	do
84897	6251	July 13	General Werder	do	do
72680	6527	June 15	Donau	Menke & Frenckel	do
90431	13159	July 24	St. Simon	do	do
80267	515	July 1	Normandie	William Openhym Sons	do
82910	3195	July 7	Germanic	do	Manufactures of silk
87437	9015	July 17	Main	Passavant & Co.	Manufactures of silk and cotton
82935	3252	July 7	Harmonia	E. Oelbermann & Co.	do
87028	8415	July 16	Amérique	do	do

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraisal.*	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
12,543.00 francs	751.35	14,513.12	14,513.12	14,513.12	None	Lewis Heyl	E. Fleitmann.
10,811.00 francs	1,094.40	12,575.96	12,575.96	12,575.96	do	do	Do.
5,449.50 francs	401.00	6,433.13	6,433.93	6,433.93	do	do	Do.
4,031.55 francs	197.75	5,897.06	5,222.10	5,222.10	do	G. V. Brower	John D. Cutter.
2,073.20 francs	187.80	2,529.60	2,627.85	2,627.85	do	do	John Grimshaw.
3,039.70 francs	570.05	4,369.60	4,050.40	4,050.40	do	do	John W. Kelly.
59,661.00 francs		64,670.25	59,661.00	59,661.00	do	do	Jas. M. Constable.
£106 17s. 6d.		112 4 4	106 17 6	106 17 6	do	do	John McKesson, jr.
4,603.80 marks		5,312.10	5,312.10	5,312.10	do	do	S. Hays.
5,294.40 marks	724.63	6,634.00	6,438.65	6,438.65	do	do	T. D. Howell.
8,938.10 francs	220.72	9,931.66	9,931.66	9,931.66	do	do	Jas. M. Constable.
9,913.30 francs	244.08	10,984.23	10,984.23	10,984.23	do	do	Do.
6,945.95 francs	171.80	7,730.67	7,730.67	7,730.67	do	do	Do.
15,045.05 francs	370.11	16,278.65	16,278.65	16,278.65	do	do	Do.
13,139.00 francs	324.29	14,592.90	14,592.90	14,592.90	do	do	Do.
3,654.35 francs	509.85	4,638.95	4,546.25	4,546.25	do	do	James McVickar.
24,245.30 francs		24,688.22	24,245.30	24,245.30	do	do	Theo. Rose.
13,862.20 francs		14,115.46	13,862.20	13,862.20	do	do	Do.
£15 16s. 2d.		17 11 3	15 16 2	15 16 2	do	do	John Early.
361 11 1		386 15 2	386 15 2	386 15 5	do	Lewis Heyl	J. Wm. Enty.
289 10 10		310 11 9	310 11 9	310 11 9	do	do	Do.
250 16 2		266 5 7	267 14 10	267 14 10	do	do	Do.
184 0 6		197 11 3	197 15 9	197 15 9	do	do	Do.
68 0 7		72 19 3	72 19 3	72 19 3	do	do	Do.
286 1 10		306 9 3	306 9 5	306 9 5	do	do	Do.
270 11 1		290 17 6	290 17 6	290 17 6	do	do	Do.
298 17 9		319 3 6	319 3 6	319 3 6	do	do	Do.
118 7 10		127 3 6	127 3 6	127 3 6	do	do	Do.
7,870.10 francs	401.10	9,930.10	5,573.95	9,573.95	do	do	R. S. Roberts.
£3,827 17s. 8d.		5,325 15 0	4,142 5 0	4,142 5 0	do	G. V. Brower	Justus Heilbrauer.
2,951.10 francs	271.40	3,769.30	3,701.30	3,701.20	do	do	James Booth.
21,990.95 francs	3,112.00	28,568.00	28,486.10	28,486.10	do	do	Do.
374.00 francs	33.70	487.82	487.82	487.82	do	do	Do.
2,805.82 francs	274.35	3,807.78	3,783.75	3,783.75	do	do	Do.
1,942.90 marks		2,142.11	2,099.27	2,099.27	do	do	H. C. Sylvester.
4,940.70 francs	588.60	5,970.75	5,970.75	5,970.75	do	Lewis Heyl	R. S. Roberts.
1,268.80 francs	56.00	1,520.10	1,520.10	1,520.10	do	do	John N. Stearns.
7,009.85 francs		8,378.15	8,378.15	8,378.15	do	G. V. Brower	T. D. Howell.
5,032.70 francs		5,976.07	5,534.35	5,534.35	do	do	Do.
344.40 francs		559.65	487.90	487.90	do	do	Francisco Bianchi.
393.60 francs		590.40	557.60	557.60	do	do	Do.
4,310.00 francs	446.48	5,357.83	5,213.80	5,213.80	do	do	R. S. Roberts.
2,469.00 marks		4,109.16	4,109.16	4,109.16	do	do	John D. Cutter.
6,666.45 marks	494.65	8,337.17	7,811.85	7,811.85	do	do	E. Fleitmann.
650.56 florins		722.27	722.27	722.27	do	do	Fred. Grube.
15,980.30 marks		17,534.90	15,980.30	15,980.30	do	do	Do.
129.36 marks	68.35	217.11	197.71	197.71	do	do	Do.
326.34 marks		375.24	326.34	326.34	do	do	Do.
\$595 18		\$645 05	\$645 05	\$595 18	\$645 05	do	George S. Nicholas.
16,744.00 marks	1,754.22	19,871.25	19,809.09	19,809.09	None	do	H. C. Sylvester.
737.00 francs	37.30	997.20	811.30	811.30	do	do	Do.
1,258.20 francs	152.44	1,662.43	1,592.60	1,592.60	do	do	Do.
292.75 francs	55.25	450.85	413.00	413.00	do	do	Do.
7,317.30 marks	310.60	8,307.00	8,307.00	8,307.00	do	do	Do.
1,530.15 marks	52.60	1,719.12	1,824.35	1,824.35	do	do	Do.
8,254.30 marks	851.26	11,164.07	10,320.89	9,983.62	9,983.62	A. J. Perry	Do.
2,117.65 francs		2,399.97	2,351.96	2,117.65	2,351.96	Lewis Heyl	John McKesson, jr.
2,237.25 francs		2,535.55	2,484.85	2,237.25	2,484.85	do	Do.
4,725.75 francs		5,355.85	5,248.75	4,725.75	5,248.75	do	Do.
3,818.25 francs	229.10	4,327.35	4,240.80	4,047.35	4,240.80	do	Do.
2,151.00 francs	129.05	2,437.80	2,389.05	2,280.05	2,389.05	do	Do.
1,485.00 francs	89.10	1,683.00	1,649.34	1,574.10	1,649.34	do	Do.
£383 16s. 4d.	4 6 0	429 8 2	388 13 8	388 13 8	None	G. V. Brower	Theodore R. Davis.
2,056.40 francs	142.90	2,565.28	2,565.28	2,565.28	do	Lewis Heyl	H. D. Burkett.
4,469.55 francs		4,914.15	4,914.15	4,914.15	do	do	Do.
3,297.50 francs		3,993.95	3,993.95	3,993.95	do	G. V. Brower	R. S. Roberts.
4,790.15 francs		5,346.53	5,775.70	5,775.70	do	do	Do.
1,741.70 francs	105.00	2,062.90	2,021.65	2,021.65	do	do	John B. Lingg.
4,230.60 francs		5,574.63	4,454.55	4,454.55	do	do	Do.
3,248.57 francs	335.40	4,050.36	3,652.60	3,652.60	do	do	Do.
5,817.45 francs	603.00	7,278.80	7,278.80	7,278.80	do	Lewis Heyl	John N. Stearns.
9,494.00 francs	1,218.06	11,950.30	11,950.30	11,950.30	do	do	Do.
3,736.00 francs	486.30	4,863.30	4,862.75	4,862.75	do	G. V. Brower	James McVickar.
632.30 francs		703.06	703.06	703.06	do	do	Do.
3,946.50 francs	467.45	4,812.83	4,808.50	4,808.50	do	do	Do.

*The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importer.	Description of merchandise.
		1885.			
87027	8412	July 16	Olinde Rodrigues	E. Oelbermann & Co	Manufactures of silk
89358	11481	July 2	Adriatic	Luckemeyer & Schefer	Manufactures of silk and cotton
84847	5976	July 11	Westphalia	do	Manufactures of silk
85792	7150	July 14	do	Megroz, Portier, Grose & Co	Manufactures of silk and cotton
87525	9457	July 18	Dunrobin	Marcial & Co	Portland cement
87524	9392	July 18	do	do	do
70499	5013	June 9	Servia	Dreyfuss, Kohn & Co	Manufactures of silk and cotton
75266	10102	June 22	do	L. N. Asiel & Co	Cotton laces
86600	8133	July 16	St. Laurent	Megroz, Portier, Grose & Co	Manufactures of silk and cotton
87980	9987	July 20	Rhynland	J. F. Decker	Manufactures of wool, cotton, and silk
85535	6578	July 13	Belgenland	A. Wimpfheimer & Bro	Manufactures of silk and cotton
93504	16656	July 30	Rugia	Gustav Bossange	Leather gloves
88891	10686	July 21	Eider	C. A. Auffmordt & Co	do
72719	7162	June 16	California	C. F. A. Hinrichs	Decorated china
93854	17211	July 31	Robina	C. T. Reynolds & Co	Venetian red
89687	12066	July 23	Europa	C. F. A. Hinrichs	Decorated china
83773	4809	July 9	St. Laurent	Luckemeyer & Schefer	Manufactures of silk
84733	6387	July 13	General Werder	Emil Sennhauser	Cotton laces
86568	8125	July 16	Amérique	do	do
79629	14897	June 30	Pennland	A. Rappard & Co	Cotton embroideries
75022	9647	June 20	Belgenland	do	do
76664	11440	June 23	Britannic	do	do
63357	11338	May 23	Neckar	Aronstein & Wolfers	do
74853	9778	June 20	St. Simon	L. & H. Neuburger & Co	do
81463	2384	July 7	Germanic	Albert, Haager & Waldburger	Cotton laces
85618	7131	July 14	Celtic	F. R. Arnold & Co	Skins, dressed and finished
82140	2649	July 7	East Anglia	Reed & Co	Flowers (powdered)
88001	9870	July 18	Main	Greff & Co	Worsted dress goods
90735	13208	July 24	St. Simon	E. M. Benjamin	Manufactures of silk
88919	11466	July 21	Adriatic	do	do
88919	11465	July 21	do	do	Manufactures of silk and cotton
82064	2780	July 7	Germanic	Menke & Frenckel	do
90865	14434	July 25	Amérique	Oberteuffer, Abegg & Co	do
92134	15383	July 28	Britannic	Lehman Bros	Manufactures of silk
88739	10463	Aug. 1	Eider	Teft, Weller & Co	Cotton hosiery, &c
		1883.			
153427	12142	Nov. 22	Rialto	P. Barnard & Co	Friction matches
149105	5188	do	Richmond Hill	do	do
		1885.			
92771	16109	July 29	Rugia	Adolph Gohring	Polishing powder
65155	13719	May 27	Britannic	F. Reddaway & Co	Linen hose
92245	15769	July 28	do	John Mills	Cotton velvets
91730	15404	July 10	do	Charles Weisker	Ornamental feathers
90864	13441	July 25	St. Laurent	Oberteuffer, Abegg & Co	Manufactures of silk
63434	11575	Mar. 23	Olinde Rodrigues	L. & H. Neuburger & Co	Cotton embroidery
80202	160	July 1	do	Megroz, Portier, Grose & Co	do
87523	9449	July 18	Main	Aronstein & Wolfers	do
93230	16167	July 29	Canada	do	do
90371	12805	July 24	St. Simon	Meyer, Heine & Co	do
95122	1569	Aug. 4	Servia	Morrison, Harriman & Co	Cotton laces
95387	1828	Aug. 4	Normandie	Emil S. Levi	do
92280	15638	July 28	Britannic	Fred Butterfield & Co	Manufactures of worsted
97480	4781	Aug. 10	Baltic	do	do
88256	10550	July 20	Adriatic	Charles Rycroft	do
86967	9404	July 18	Rhynland	Hardt, von Bernuth & Co	Manufactures of silk and cotton
92621	15824	July 29	Donau	Lewis Bros. & Co	do
93908	215	Aug. 1	Canada	do	do
94227	527	Aug. 3	do	James P. Smith	Blacking
91863	14855	July 28	Salier	Oberteuffer, Abegg & Co	Manufactures of silk and cotton
95117	1745	Aug. 4	St. Simon	J. F. Decker	Manufactures of silk
95115	2867	Aug. 5	Amérique	do	do
95115	2681	Aug. 4	do	do	do
87326	8963	July 17	Rhynland	Fleitmann & Co	Manufactures of silk and cotton
95345	2579	Aug. 5	Werra	Charles R. Waentig	Manufactures of silk and flax
98460	5548	Aug. 11	Republic	C. A. Auffmordt & Co	Manufactures of silk and cotton
98460	5537	Aug. 11	do	do	do
93194	16636	July 30	Canada	G. Stellwag	do
96363	3253	Aug. 6	Jan Breydel	Knauth, Nachod & Kuhn	Grease
96363	3251	Aug. 6	do	do	do
98837	5851	Aug. 11	Germanic	Wilmerding, Hoguet & Co	Manufactures of silk and cotton
94298	236	Aug. 1	Belgenland	C. A. Auffmordt & Co	do
91057	13579	July 25	Noordland	do	do
95887	2153	Aug. 4	Normandie	Megroz, Portier, Grose & Co	Manufacturers of silk
60460	7670	May 16	Ems	Iselin, Neeser & Co	Manufacturer of silk and cotton
95740	2475	Aug. 5	Republic	Lord & Taylor	Worsted shawls
78931	14176	Jan. 29	City of Berlin	Schulze, Berge & Koechl	Carbonate of ammonia

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on en-try.*	Value on appraise-ment.*	Reappraisement by general appraiser.*	Reappraisement by merchant appraiser.*	Decision by collect-or.*	General ap-praiser.	Merchant appraiser.
3,572.25 francs	544.60	4,781.60	4,781.60	4,781.60	None	G. V. Brower	Jas. McVickar.
5,243.55 francs	871.00	6,726.60	6,612.15	6,612.15	do	do	Do.
8,128.45 francs	678.00	10,548.86	9,968.05	9,968.05	do	do	Do.
8,995.50 francs	1,543.05	13,238.87	10,924.25	10,924.25	do	do	John B. Lingg.
£190 12s. 2d.		194 15 6	194 15 6	194 15 6	do	Louis Heyl	T. R. Keator.
£112 10s. 0d.		114 11 8	114 11 8	114 11 8	do	do	Do.
950.25 francs	42.20	1,150.42	992.45	992.45	do	G. V. Brower	John Gibb.
10,027.34 francs		10,493.68	10,493.68	10,493.68	do	do	Do.
10,043.00 francs	1,082.65	13,051.03	11,595.70	11,595.70	do	do	John B. Lingg.
1,786.10 marks		1,947.23	1,786.10	1,786.10	do	do	V. M. Moore.
3,633.35 marks		3,990.45	3,990.45	3,990.45	do	do	Do.
932.00 marks	152.00	1,408.00	1,312.00	1,312.00	do	do	John N. Beach.
5,949.55 marks		7,026.00	5,949.55	5,949.55	do	do	Do.
785.20 florins		946.98	830.20	830.20	do	do	J. M. Young.
£87 2s. 6d.		103 4 8	87 2 6	87 2 6	do	do	George Meyer.
511.80 florins	51.20	671.24	618.95	618.95	do	do	J. M. Young.
7,591.30 francs	730.00	9,422.30	9,101.85	9,101.85	do	do	E. E. Eames.
3,301.05 francs		3,906.05	3,906.05	3,906.05	do	do	John Gibb.
4,368.08 francs		5,166.33	4,567.64	4,567.64	do	do	Do.
37,979.57 francs	3,374.72	45,152.25	46,101.73	46,101.73	do	do	Do.
31,351.17 francs	2,894.33	37,380.62	37,380.62	37,380.62	do	do	Do.
32,383.39 francs	2,933.97	38,555.70	39,365.28	39,365.28	do	do	Do.
8,309.90 francs		9,556.39	9,556.39	9,556.39	do	do	Do.
12,154.25 francs		13,369.68	13,673.53	13,673.53	do	do	Do.
2,598.57 francs		3,378.12	3,378.12	3,378.12	do	do	Do.
£70 1s. 3d.		78 12 3	70 1 3	70 1 3	do	do	Richard Young.
1,424.50 florins		1,610.00	1,424.50	1,424.50	do	do	W. K. Thurston, jr.
1,624.43 florins		2,320.61	2,320.61	2,320.61	do	Henry S. Briggs	T. D. Howell.
443.50 francs	110.45	720.67	665.25	665.25	do	Lewis Heyl	R. S. Roberts.
5,823.50 francs	479.40	7,581.25	7,101.85	7,101.85	do	do	Samuel J. Hall.
586.05 francs	70.70	868.85	863.85	868.85	do	do	R. S. Roberts.
1,648.30 francs		2,087.40	2,087.40	2,087.40	do	do	Do.
2,677.80 francs		2,935.90	2,935.90	2,935.90	do	do	Do.
1,005.35 francs	88.05	1,187.40	1,187.40	1,187.40	do	do	W. N. Goddard.
8,847.15 marks		10,004.85	10,004.85	10,004.85	do	Henry S. Briggs	E. E. Eames.
£131 13s. 5d.		170 15 6	178 5 0	178 5 0	do	do	Jos. Swift.
£459 9s. 0d.		552 8 9	556 9 0	556 9 0	do	do	Do.
2,481.40 marks		3,248.95	2,481.40	2,481.40	do	Lewis Heyl	Louis Borsum.
£18 11s. 0d.		23 3 9	29 16 3	29 16 3	do	do	Julius Schenck.
£2,215 1s. 8d.		2,286 6 0½	2,215 1 8	2,215 1 8	do	Henry S. Briggs	J. William Enty.
342.35 francs		526.71	421.37	421.37	do	Lewis Heyl	William Henry.
16,703.25 francs	1,220.00	19,830.00	19,830.00	19,830.00	do	Henry S. Briggs	E. E. Eames.
10,121.80 francs		11,133.77	10,121.80	10,121.80	do	do	J. W. Cochrane.
2,895.65 francs	251.75	3,359.44	3,147.42	3,147.42	do	do	Do.
8,262.35 francs		9,015.17	8,262.35	8,262.35	do	do	Do.
3,333.55 francs		3,628.71	3,333.55	3,333.55	do	do	Do.
25,448.79 francs		30,102.46	25,448.79	25,448.79	do	do	Do.
4,768.20 francs		5,209.29	4,768.20	4,768.20	do	do	Do.
3,187.80 francs	41.60	3,628.56	3,229.40	3,229.40	do	do	Do.
£104 14s. 9d.		137 2 1	104 14 9	104 14 9	do	do	J. William Enty.
£7 1s. 9d.		9 4 10	7 1 9	7 1 9	do	do	Do.
£54 13s. 6d.		58 19 9	54 13 6	54 13 6	do	do	Do.
2,924.00 marks	203.41	3,941.25	3,941.25	3,941.25	do	do	V. M. Moore.
3,897.75 marks	356.95	4,855.70	4,855.70	4,855.70	do	do	Do.
5,405.80 francs		5,956.80	5,937.65	5,937.65	do	do	Do.
£114 0s. 0d.		126 0 0	114 0 0	114 0 0	do	do	Joseph Park.
366.45 francs	83.30	533.00	491.35	491.35	do	do	R. S. Roberts.
6,242.65 francs	678.60	7,464.07	6,921.25	6,921.25	do	do	H. C. Sylvester.
7,755.50 francs	718.45	9,229.32	8,742.20	8,742.20	do	do	Do.
12,460.45 francs	1,468.68	15,166.18	14,301.80	14,301.80	do	do	Do.
4,194.40 francs	537.80	5,141.66	4,812.60	4,812.60	do	do	Henry Wettstein.
181.17 marks		198.94	181.17	181.17	do	do	G. Ballin.
14,561.65 francs	2,310.45	18,051.15	18,051.15	18,051.15	do	do	R. S. Roberts.
2,088.00 francs	245.65	2,517.70	2,701.90	2,701.90	do	do	Do.
3,348.90 francs	191.94	3,962.60	3,962.60	3,962.60	do	do	Do.
1,873.30 marks		1,988.60	1,993.30	1,993.30	do	do	H. J. Thompson.
1,899.35 marks		2,018.00	2,019.35	2,019.35	do	do	Do.
6,224.20 francs	773.11	7,749.43	7,749.43	7,749.43	do	do	H. C. Sylvester.
1,546.10 marks	64.45	1,932.65	1,739.38	1,739.38	do	do	Do.
2,496.95 marks	104.05	3,121.20	2,809.08	2,809.08	do	do	Do.
4,982.25 francs		5,737.10	5,599.00	5,599.00	do	do	Do.
816.45 marks		1,069.55	890.85	890.85	do	do	Thomas Achilles, jr.
28,065.85 francs		28,164.19	28,065.85	28,065.85	do	do	J. C. McCreery.
£183 5s. 8d.		217 12 11½	194 14 9	194 14 9	do	do	Wm. J. Riker.

*The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importer.	Description of merchandise.
		1885.			
59760	7102	May 15	St. Germain.....	Loeb & Schoenfeld.....	Cotton lace and embroidery.....
56894	3839	May 9	Amérique.....	do.....	do.....
92407	15919	July 29	Rugia.....	L. Lehmann.....	Glassware, colored.....
93317	16482	July 30	Canada.....	Megroz, Portier, Grose & Co.....	Manufactures of silk.....
88663	10681	July 21	Main.....	Hoeninghaus & Curtiss.....	Manufactures of silk and cotton (ribbons), &c.....
97438	9011	July 17	Westphalia.....	Passavant & Co.....	Leather gloves.....
79882	1404	July 3	Bk. J. L. Skolefield.....	Chelsea Jute Mills.....	Jute.....
95823	2981	Aug. 5	Amérique.....	Henry Dreyfus.....	Toilet preparations.....
86951	8636	July 16	do.....	Iselin, Neeser & Co.....	Manufactures of silk.....
86462	7783	July 15	Ems.....	R. J. Downing & Co.....	Wool cloaks.....
7574	8719	Jan. 20	Neckar.....	Vietor & Achelis.....	Manufactures of silk and cotton, &c.....
85559	6735	July 13	Ems.....	Otto Andreas.....	Manufactures of silk and cotton.....
94803	877	Aug. 3	Werra.....	Oberteuffer, Abegg & Daeniker.....	All worsted goods.....
72071	6274	June 13	Normandie.....	Albert, Haager & Waldburger.....	Cotton embroidery, &c.....
72072	6275	June 13	St. Laurent.....	do.....	do.....
72070	6273	June 13	Olin de Rodrigues.....	do.....	do.....
97908	4654	Aug. 10	Waesland.....	A. Wimpfheimer & Bro.....	Manufactures of silk and cotton.....
101078	9179	Aug. 17	Ems.....	do.....	do.....
100947	9174	Aug. 17	do.....	Lewis Bros. & Co.....	do.....
102228	10547	Aug. 18	Aurania.....	do.....	Manufactures of silk.....
99892	8184	Aug. 14	Republic.....	J. F. Decker.....	do.....
100010	7952	Aug. 14	St. Laurens.....	do.....	do.....
102537	10912	Aug. 19	Servia.....	Passavant & Co.....	Manufactures of silk and cotton.....
92950	16287	July 29	Britannic.....	A. Person, Harriman & Co.....	Manufactures of silk.....
83143	3944	July 8	Servia.....	Strebitzer, Freidheim & Co.....	Italian cloth in part worsted.....
74462	8965	June 18	Belgenland.....	Iselin, Neeser & Co.....	Manufactures of silk and cotton.....
85933	7569	July 15	Lessing.....	E. Oelbermann & Co.....	Wool cloaks.....
90819	13568	July 25	Château Leoville.....	Thurber, Whyland & Co.....	Fruit in spirits, expressed oil.....
97964	5061	Aug. 11	Baltic.....	do.....	Prepared vegetables, &c.....
90256	12704	July 24	Euphemia.....	do.....	do.....
84284	5231	July 10	City of Chester.....	do.....	do.....
88781	11396	July 29	Aurania.....	do.....	do.....
100076	7946	Aug. 14	Rhein.....	W. Openhym & Sons.....	Manufactures of silk and cotton.....
96036	2947	Aug. 5	Normandie.....	Charles Rode.....	Oil paintings.....
93590	16859	July 31	Salier.....	Otto Andreas.....	Manufactures of silk and cotton.....
101181	9423	Aug. 17	Necker.....	J. F. Decker.....	do.....
103306	12158	Aug. 22	Amérique.....	do.....	do.....
81727	2071	July 6	Servia.....	Thomas Britton.....	Wool knit goods.....
68991	5722	June 12	Bohemia.....	Hardt von Bernuth & Co.....	do.....
79327	14666	June 30	Normandie.....	M. Guggenheim's Sons.....	Cotton embroidery.....
83728	4525	July 9	St. Laurent.....	do.....	do.....
64732	13436	May 26	Normandie.....	do.....	do.....
59729	7101	May 15	Moravia.....	Loeb & Schoenfeld.....	do.....
59437	6493	May 14	Waesland.....	Iselin, Neeser & Co.....	Manufactures of silk and cotton.....
99522	7117	Aug. 12	St. Laurent.....	Henry Dreyfus.....	Toilet preparations.....
74183	8868	June 18	Rhaetia.....	L. Straus & Sons.....	Colored glassware.....
73587			do.....	do.....	do.....
58927	6162	May 13	Moravia.....	do.....	do.....
55756	2577	May 6	Wieland.....	do.....	do.....
86951	8612	July 16	Amérique.....	Iselin, Neeser & Co.....	Manufactures of silk, cotton, &c.....
88514	10261	July 20	Assyrian Monarch.....	Henry Bainbridge.....	Ink.....
98182	5521	Aug. 11	Germanic.....	Hardt von Bernuth & Co.....	Manufacturers of silk and cotton.....
90691	13037	July 24	Noordland.....	Fleitmann & Co.....	do.....
93763	16979	July 31	Belgenland.....	do.....	do.....
88333	10160	July 20	Westernland.....	do.....	do.....
39109	16952	Mar. 31	Harmonia.....	J. Kittle & Co.....	China and stone ware.....
96316	7029	Aug. 12	Werra.....	Hardt von Bernuth & Co.....	Manufactures of silk and cotton.....
73587	7990	June 16	California.....	L. Straus & Sons.....	Colored glassware.....
96341	3232	Aug. 6	Rhaetia.....	do.....	do.....
82752	4038	July 8	Rhein.....	J. F. Decker.....	Manufactures of silk.....
80934	1599	July 30	Principia.....	Charles Oertel.....	Sponges.....
97384	4429	Aug. 10	Rhein.....	A. Kaster.....	Cutlery.....
87365	9133	July 17	Main.....	Robert K. Davies & Co.....	Cotton gloves.....
107578	16821	Aug. 29	Westphalia.....	Hardt & Lindgens.....	Manufactures of silk and cotton.....
87961	9744	July 18	City of Chicago.....	Ballin & Bermann.....	Manufactures of silk.....
86541	7769	July 15	Rhein.....	do.....	Manufactures of silk and silk and cotton.....
74916	9596	June 20	St. Simon.....	Dreyfuss, Kohn & Co.....	do.....
96005	2869	Aug. 5	do.....	Otto Andreas.....	do.....
64072	11904	May 25	India.....	L. Straus & Sons.....	Decorated china.....
78959	14425	June 30	Australia.....	do.....	do.....
83402	4564	July 9	Polaria.....	do.....	do.....
65573	13835	May 27	Chateau Leoville.....	do.....	Plain white china.....
94280	463	Aug. 1	California.....	do.....	Decorated earthenware.....
92703	15953	July 29	Donau.....	Spielmann & Co.....	Wool knit goods.....
104768	13080	Aug. 24	Eider.....	W. H. Greff & Co.....	Manufactures of silk and cotton.....

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraisal.*	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
20,451.09 francs .	1,891.00	26,751.59	29,133.90	29,133.90	None	G. V. Brower . . .	John Gibbs.
22,876.91 francs .	2,137.59	30,128.77	33,308.28	33,308.28	do	do	Do.
132.76 florins		212.80	212.80	212.80	do	Henry S. Briggs	J. M. Young.
1,731.20 francs		2,205.87	1,820.70	1,820.70	do	do	H. C. Sylvester.
2,589.95 francs		2,971.55	2,902.40	2,902.40	do	do	James McVickar.
9,960.71 francs		12,228.46	11,243.80	11,243.80	do	do	John N. Beach.
7,250 0 0 rupees		8,450 0 0	7,650 0 0	7,650 0 0	do	do	Thomas Webster.
1,566.00 francs	61.65	1,774.80	1,739.30	1,628.65	do	do	John McKesson, jr.
6,375.00 francs	545.45	8,277.50	7,680.65	7,680.65	None	do	James M. Constable.
2,233.00 marks		2,454.46	2,419.91	2,419.91	do	do	James C. McCreery.
1,708.10 francs	61.70	2,158.80	2,158.80	2,158.80	do	do	E. E. Eames.
2,945.70 francs	9.41	3,532.45	3,048.65	3,048.65	do	G. V. Brower . . .	John B. Lingg.
1,595.80 marks		1,905.28	1,890.15	1,890.15	do	Henry S. Briggs	T. D. Howell.
4,761.94 francs	586.53	5,824.65	5,824.65	5,824.65	do	do	W. T. Buckley.
5,032.65 francs	526.00	6,062.20	6,062.20	6,062.20	do	do	Do.
3,438.79 francs	372.88	4,155.56	4,155.56	4,155.56	do	do	Do.
647.87 marks		881.11	907.02	907.02	do	do	James C. McCreery.
1,016.25 marks		1,187.35	1,187.35	1,187.35	do	do	Do.
7,535.70 marks	640.65	9,133.50	8,948.30	8,948.30	do	do	Do.
1,507.00 francs	129.95	1,948.55	1,792.67	1,792.67	do	do	James M. Constable.
13,774.60 francs	438.68	16,328.64	16,015.35	16,015.35	do	do	Do.
22,450.30 francs	130.25	25,342.70	25,212.45	25,212.45	do	do	Do.
21,215.25 francs	3,955.00	27,205.45	27,205.45	27,205.45	do	do	R. S. Roberts.
6,219.50 francs	313.93	6,948.25	6,721.10	6,721.10	do	do	J. C. McCreery.
4,033.00 marks		4,439.80	4,346.16	4,346.16	do	G. V. Brower . . .	E. Fleitmann.
6,752.15 francs	664.40	9,206.80	9,206.80	9,206.80	do	do	R. S. Roberts.
2,420.25 marks		2,747.50	2,562.00	2,562.00	do	Henry S. Briggs	James C. McCreery.
2,160.70 francs		2,432.70	2,160.70	2,160.70	do	do	James P. Smith.
2,795.10 francs		4,209.10	2,795.10	2,795.10	do	do	Do.
1,770.50 francs		2,604.25	1,770.50	1,770.50	do	do	Do.
2,292.70 francs		3,226.60	2,292.70	2,292.70	do	do	Do.
12.00 francs		32.00	12.00	12.00	do	do	Do.
2,075.05 francs		3,073.30	2,830.15	2,830.15	do	do	John W. Kelly.
3,325.00 francs		5,300.00	4,154.00	4,154.00	do	do	William Schaus.
3,049.65 francs	298.65	3,661.40	3,348.25	3,348.25	do	G. V. Brower . . .	R. S. Roberts.
1,628.25 francs	143.20	1,843.05	1,843.05	1,843.05	do	do	Do.
2,808.40 francs		3,271.95	3,271.95	3,271.95	do	do	Do.
£716 11s. 3d		816 13 7	903 4 3	903 4 3	do	Henry S. Briggs	James McVickar.
810.55 marks		1,084.00	810.55	810.55	do	G. V. Brower . . .	John N. Beach.
5,063.57 francs		5,473.95	5,696.54	5,696.54	do	do	John Gibbs.
4,528.40 francs	215.20	5,158.18	5,309.65	5,309.65	do	do	Do.
13,031.50 francs		14,228.15	14,659.31	14,659.31	do	do	Do.
14,489.15 marks		15,938.07	16,300.30	16,300.30	do	do	Do.
1,815.40 marks	95.55	2,189.66	1,990.60	1,990.60	do	do	Do.
2,256.75 francs	90.25	2,557.65	2,506.50	2,347.00	2,506.50	Henry S. Briggs	John McKesson, jr.
115.55 florins		127.85	115.55	115.55	None	G. V. Brower . . .	J. M. Young.
494.22 florins		549.13	494.22	494.22	do	do	Do.
248.07 florins		275.62	248.07	248.07	do	do	Do.
2,451.50 francs	362.65	3,348.70	3,049.80	3,049.80	do	do	V. M. Moore.
£10 7s. 4d		11 12 2	10 7 4	10 7 4	do	do	John C. Richards.
3,897.95 francs		4,413.50	4,248.95	4,248.95	do	do	R. S. Roberts.
4,530.60 francs	576.30	6,282.00	5,946.00	5,946.00	do	do	John D. Cutter.
4,219.75 francs	598.55	5,226.70	5,206.75	5,206.75	do	do	Do.
4,529.00 francs	657.75	5,607.70	5,323.00	5,323.00	do	do	Do.
1,792.56 marks		1,950.98	1,932.98	1,932.98	do	do	F. Grube.
3,497.05 francs	251.05	4,040.54	4,040.54	4,040.54	do	do	R. S. Roberts.
597.30 florins		663.70	597.30	597.30	do	do	Chas. J. Shronfeldt.
225.00 florins		375.00	225.00	225.00	do	do	Do.
2,740.20 francs	324.33	3,345.27	3,345.27	3,345.27	do	do	John D. Cutter.
\$186.00 Spanish		372.00	186.00	186.00	do	do	John McKesson, jr.
3,835.34 marks		4,364.40	4,549.74	4,549.74	do	do	F. A. Boker.
1,115.95 marks		1,234.00	1,234.00	1,115.95	1,234.00	do	Thomas S. Fuller.
898.50 francs		1,143.35	953.80	953.80	None	do	M. G. Rosenblatt.
4,209.30 francs		4,959.50	4,209.30	4,209.30	do	do	James McVickar.
7,170.34 francs		8,058.15	7,170.34	7,170.34	do	do	Do.
7,691.15 francs	769.11	10,168.40	9,120.10	9,126.10	do	do	John B. Lingg.
3,528.55 francs	98.08	4,371.13	4,208.35	4,208.35	do	do	R. S. Roberts.
1,003.00 florins		1,275.00	1,147.50	1,147.50	do	do	Chas. J. Shronfeldt.
1,067.51 florins		1,339.80	1,198.39	1,198.39	do	do	Do.
464.00 florins		580.00	526.20	526.20	do	do	Do.
832.80 francs		1,040.99	832.80	832.80	do	do	Do.
2,078.28 francs		2,338.07	2,338.07	2,338.07	do	do	Do.
7,431.85 marks		8,738.57	8,433.77	8,433.77	do	do	E. E. Eames.
5,810.10 marks	560.63	7,154.27	7,063.52	7,063.52	do	do	M. G. Rosenblatt.

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importer.	Description of merchandise.
		1885.			
107700	18041	Aug. 13	Werra	W. H. Greff & Co	Manufactures of silk and cotton....
105568	14366	Aug. 25	Britannic	Megroz, Portier, Grose & Co....	do
101422	9351	Aug. 17	Ems	Wilmerding, Hoguet & Co	do
96922	4019	Aug. 7	Rhein	L. W. Morris & Son	Pocket knives, cutlery, &c
89691	12097	July 23	Bohemia	A. Klingenberg	Decorated china
108859	338	Sept. 1	Lessing	do	do
106500	15759	Aug. 27	Rhynland	N. Wapler	Decorated earthenware
80089	179	July 1	Frisia	Eimer & Amend.	Cut glassware
69846	4617	June 9	Wetherby	E. A. Chatfield	Portland cement
102359	10914	Aug. 19	Canada	Henry Dreyfus	Alcoholic perfumery and toilet pre- parations.
108914}	1139	Sept. 2	Amérique	do	Toilet preparations
95823}					
106335	15566	Aug. 27	St. Germain	Luckemeyer & Schefer	Manufactures of silk
105008	13976	Aug. 25	Ripon City	E. A. Chatfield	Portland cement
109424	1495	Sept. 3	Harriet Hickman	E. Thiele	do
106269	15471	Aug. 27	Lizzie Rose	do	do
106924	16473	Aug. 28	Salier	Iselin, Neeser & Co	Manufactures of silk
102108	10161	Aug. 18	Gallia	Oberteuffer, Abegg & Daeniker	do
108441	94	Sept. 1	Westphalia	Wilmerding, Hoguet & Co	do
102223	10666	Aug. 19	Celtic	E. M. Benjamin	Manufactures of silk and cotton....
107545	17330	Aug. 31	St. Germain	do	do
103186	11515	Aug. 21	Canada	Louis Roessel & Co	do
105282	14913	Aug. 26	Britannic	do	do
83946	5474	July 10	Polaria	Heusel, Bruckmann & Lor- bacher.	Colored glassware
78011	13322	June 27	St. Laurent	Enistein, Hirsch & Co	Cotton embroidery
94777	1098	Aug. 3	Werra	B. Kamak & Co	Pocket knives
104842	14135	Aug. 25	Eider	Otto Andreas	Manufactures silk and cotton....
103582	12149	Aug. 22	Harmonia	do	do
106323	15541	Aug. 27	Eider	H. Sallenbach & Co	Manufactures silk
101332	2100	Sept. 4	Labrador	Iselin, Neeser & Co	Manufactures of wool
109127	534	Sept. 1	Polaria	C. F. A. Hinrichs	Decorated china
106426	15837	Aug. 27	Australia	do	do
111008	2968	Sept. 5	Suevia	Theo, Pabst & Co	Decorated earthenware
103308	11816	Aug. 21	Amérique	H. B. Claflin & Co	Cotton lace
104184	13189	Aug. 24	Pennland	Hardt, von Bernuth & Co	Manufactures silk and cotton
103800	12401	Aug. 22	Amérique	Passavant & Co	do
102111}	10531	Aug. 18	Neckar	do	do
101563}					
105220	13869	Aug. 25	Eider	Menke & Frenckel	do
82738	3291	July 7	Fulda	Hensel, Bruckmann & Lor- bacher.	Manufactures brass and nickel
107713	17394	Aug. 31	City of Richmond	Carl F. Boker	Steel in sheets
109729	1569	Sept. 3	Labrador	Leshner, Whitman & Co	Manufactures of iron
88341	10645	July 21	Adriatic	Anderson, Churchill & Co	Cotton frilling
91453	14531	July 27	Etruria	do	do
90149	13813	July 27	Euphemia	H. Monquin	Prepared vegetables
94803	876	Aug. 3	Werra	Oberteuffer, Abegg & Daeniker	Manufacture goat's hair and cotton.
89541	11797	July 22	Ems	do	Manufactures worsted, hair, and cotton.
89275	11104	July 1	Eider	do	Manufactures goat's hair and cotton
82066	3028	July 7	Fulda	Louis Roessel & Co	Manufactures silk and cotton....
114393	7428	Sept. 12	Louise	E. Thiele	Portland cement
113693	6473	Sept. 10	Truro	do	do
113524	6474	Sept. 10	Linden	do	do
104407	14257	Aug. 25	Etruria	J. Stotts & Son	Manufactures of wool
75930	10535	June 22	City of Richmond	George N. Gardner	Paint
104691	13426	Aug. 25	Britannic	O. K. Krause & Co	Wool knit goods
106477	15810	Aug. 27	St. Germain	Hoeninghaus & Curtis	Silk ribbons
111834	4092	Sept. 8	Edam	Knauth, Nachod & Kuhn	Colored glassware
108500	113	Sept. 1	Leerdam	do	do
87907	10597	July 20	Lessing	L. Straus & Sons	Decorated china
88743	11142	July 21	Aurania	F. R. Arnold & Co	Brushes and manufactures of bone ..
108522	899	Sept. 1	Werra	Meyer & Co	Manufactures silk and cotton....
103403	12118	Aug. 22	Celtic	James McCreery & Co	Manufactures silk and silk cotton ..
74815	9356	June 19	St. Simon	M. Guggenheim & Sons	Cotton embroidery
63813	11263	May 23	Gellert	do	do
68524	2295	June 4	St. Laurent	do	do
57647	4873	May 12	Oder	Fuchs & Lang	Machinery
81586	2491	July 7	Fulda	J. P. Jube & Co	Varnish
81585	3836	July 8	Croma	Steglich & Baese	do
81585	3835	July 8	do	do	do
None.	3837	July 6	do	do	do
82936	3886	July 8	do	C. T. Reynolds & Co	do
75746	10527	June 22	Greece	A. Keppelmann & Co	do
60492	7704	May 16	Denmark	do	do

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on en-try.*	Value on appraise-ment.*	Reappraisement by general appraiser.*	Reappraisement by merchant appraiser.*	Decision by collect-or.*	General ap-praiser.	Merchant appraiser.
1, 297. 43 marks .	122. 46	1, 696. 35	1, 680. 17	1, 680. 17	None	G. V. Brower . . .	M. G. Rosenblatt.
729. 00 francs .		802. 96	732. 20	732. 20	do	do	James McVickar.
679. 33 florins .		849. 16	724. 80	724. 80	do	do	Do.
1, 206. 00 marks .		1, 349. 80	1, 324. 00	1, 324. 00	do	do	F. A. Boker.
1, 141. 30 marks .		1, 388. 67	1, 141. 30	1, 141. 30	do	do	J. M. Young.
738. 80 florins .		912. 05	745. 79	745. 79	do	do	Do.
1, 065. 30 marks .		1, 290. 10	1, 264. 55	1, 264. 55	do	do	Do.
303. 86 marks .		328. 22	328. 22	328. 22	do	do	Chas. J. Tagliaben.
£210 11s. 8d		227 10 0	216 2 6	216 2 6	do	do	S. L. Merchant.
1, 638. 00 francs .	65. 50	1, 856. 40	1, 703. 50	1, 703. 50	do	do	W. S. Mesereau.
1, 314. 00 francs .	52. 55	1, 489. 20	1, 366. 55	1, 366. 55	do	do	Do.
7, 825. 05 francs .	556. 00	9, 314. 90	8, 889. 90	8, 889. 90	do	do	J. C. McCreery.
£130 0s. 0d		140 0 0	130 0 0	130 0 0	do	do	Francis Spies.
4, 187. 78 marks .		4, 744. 87	4, 187. 78	4, 187. 78	do	do	Do.
7, 332. 60 marks .		7, 751. 94	7, 332. 60	7, 332. 60	do	do	Do.
25, 353. 65 francs .	3, 745. 90	31, 617. 05	29, 099. 55	29, 099. 55	do	do	J. C. McCreery.
4, 561. 70 francs .	438. 10	5, 433. 08	4, 999. 80	4, 999. 80	do	do	John B. Lingg.
10, 594. 65 francs .	1, 502. 43	13, 367. 50	13, 075. 45	13, 075. 45	do	do	J. C. McCreery.
3, 030. 40 francs .		3, 698. 15	3, 698. 15	3, 698. 15	do	do	John B. Lingg.
614. 45 francs .	253. 00	975. 87	903. 60	903. 60	do	do	Do.
1, 949. 10 francs .	69. 25	2, 437. 82	2, 165. 00	2, 165. 00	do	do	Do.
2, 967. 30 francs .	120. 35	3, 678. 40	3, 230. 15	3, 230. 15	do	do	Do.
499. 35 florins .		1, 996. 20	1, 778. 44	1, 778. 44	do	do	J. M. Young.
33, 019. 93 francs .	2, 579. 00	37, 612. 96	36, 618. 42	36, 618. 42	do	Henry S. Briggs	John Herriman.
8, 970. 70 marks .		9, 990. 50	9, 788. 30	9, 788. 30	do	G. V. Bower . . .	F. A. Boker.
3, 379. 65 marks .		3, 859. 50	3, 704. 80	3, 704. 80	do	do	John B. Lingg.
8, 290. 85 francs .	1, 090. 03	9, 914. 45	9, 605. 15	9, 605. 15	do	do	Do.
3, 199. 40 francs .	400. 70	3, 907. 98	3, 651. 05	3, 651. 05	do	do	J. C. McCreery.
36, 663. 00 francs .		37, 217. 95	36, 727. 39	36, 727. 39	do	do	Ad. Meyer.
256. 50 francs .		342. 00	281. 25	281. 25	do	do	F. Grube.
372. 00 florins .		432. 00	418. 00	418. 00	do	do	Do.
3, 467. 92 florins .		3, 901. 41	3, 901. 41	3, 901. 41	do	do	J. M. Young.
7, 825. 35 francs .		9, 434. 78	7, 825. 35	7, 825. 35	do	do	John N. Beach.
2, 337. 45 marks .	165. 21	2, 856. 95	2, 746. 80	2, 746. 80	do	do	H. C. Sylvester.
1, 705. 00 francs .	208. 15	2, 111. 36	2, 074. 65	2, 074. 65	do	do	John B. Lingg.
2, 317. 00 marks .		2, 699. 88	2, 536. 08	2, 536. 08	do	do	Do.
13, 175. 30 marks .		14, 973. 44	13, 858. 43	13, 858. 43	do	do	H. C. Sylvester.
383. 50 marks .		493. 05	493. 05	493. 05	do	do	Eberhard Faber.
£37 19s. 3d		38 4 5	37 19 3	37 19 3	do	do	W. F. Wagner.
1, 542. 00 francs .		1, 945. 50	1, 755. 00	1, 542. 00	1, 755. 00	do	Adolf Erbsloh.
£112 11s. 11d		131 19 0	131 19 0	112 11 11	131 19 0	do	Robert Struthers.
£127 2s. 7d		152 3 7	152 3 7	127 2 7	152 3 7	do	Do.
1, 085. 00 francs .		2, 305. 00	2, 305. 00	1, 085. 00	2, 305. 00	do	Thos. W. Ornnston.
938. 90 marks .		1, 043. 20	978. 00	978. 00	None	do	J. C. McCreery.
937. 10 marks .		1, 041. 20	976. 13	976. 13	do	do	Do.
1, 148. 75 marks .		1, 276. 40	1, 196. 62	1, 196. 62	do	do	Do.
2, 131. 00 francs .		2, 439. 53	2, 406. 10	2, 406. 10	do	do	John D. Cutter.
4, 187. 78 marks .		4, 820. 58	4, 187. 78	4, 187. 78	do	do	Francis Spies.
6, 554. 78 marks .		6, 929. 63	6, 554. 78	6, 554. 78	do	do	Do.
4, 369. 85 marks .		4, 619. 75	4, 369. 85	4, 369. 85	do	do	Do.
£91 1s. 10d		116 7 8	91 1 10	91 1 10	do	do	E. H. Van Ingen.
£227 18s. 3d		240 8 3	227 18 3	227 18 3	do	do	E. H. Reynolds.
£150 12s. 9d		164 10 7	164 10 7	164 10 7	do	do	John M. Campbell.
946. 97 francs .		1, 059. 58	958. 05	958. 05	do	do	C. Lambert.
178. 09 florins .		240. 41	239. 61	239. 61	do	do	Chas. J. Shronfeldt.
869. 13 florins .		1, 214. 19	1, 153. 44	1, 153. 44	do	do	Do.
270. 00 florins .		324. 00	303. 75	303. 75	do	do	F. Grube.
4, 683. 75 francs .		4, 847. 08	4, 683. 75	4, 683. 75	do	do	W. S. Mesereau.
5, 818. 50 marks .		6, 476. 00	6, 356. 60	6, 356. 60	do	do	J. C. McCreery.
2, 294. 00 francs .		2, 724. 60	2, 503. 15	2, 503. 15	do	do	E. M. Benjamin.
3, 525. 38 francs .		3, 848. 34	3, 525. 38	3, 525. 38	do	Henry S. Briggs	John N. Beach.
11, 469. 45 francs .		12, 685. 31	12, 380. 82	12, 380. 82	do	do	Do.
14, 140. 78 francs .		15, 440. 15	14, 765. 86	14, 765. 86	do	do	Do.
5, 893. 00 marks .		6, 543. 00	6, 543. 00	6, 542. 00	do	do	Robert Hoe.
£311 2s. 6d		406 2 6	392 10 0	392 10 0	do	G. V. Brower . . .	J. Seaver Page.
£89 3s. 11d		113 16 2	111 6 6	111 6 6	do	do	Do.
£28 17s. 2d		37 8 2	36 0 0	36 0 0	do	do	Do.
£64 2s. 6d		83 2 6	80 0 0	80 0 0	do	do	Do.
£344 16s. 5½d		444 6 4½	429 13 9	429 13 9	do	do	Do.
£572 17s. 6d		817 10 0	769 0 0	769 0 0	do	do	Do.
£1, 140 10s. 0d		1, 654 13 9	1, 488 2 3	1, 488 2 3	do	do	Do.

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importers.	Description of merchandise.
		1885.			
87535	11777	July 22	Europa	E. Wattenberg	Fruit-juice
114165	7015	Sept. 12	Republic	Furicalday & Arguimbau	Straw hats
105037	14426	Aug. 25	Eider	J. Meyer & Co.	Manufactures of silk and cotton
114428	7275	Sept. 12	Belgenland	do	do
106031	16136	Aug. 27	Australia	George Borgfeldt & Co	Glassware and decorated china
103443	11740	Aug. 21	Amérique	G. Stellwag & Co	Manufactures of silk and cotton
106110	14992	Aug. 26	St. Germain	do	do
110026	1932	Sept. 3	Labrador	S. B. Bernard	Straw braid for hats
110027	2195	Sept. 4	do	do	do
104140	13200	Aug. 24	Eider	J. F. Decker	Manufactures of silk and cotton
104140	13201	Aug. 24	do	do	do
82968	4050	July 8	Baltic	C. B. Richard & Co	Varnish
82969	4359	July 8	do	do	do
115318	8248	Sept. 14	Celtic	Hoeninghaus & Curtis	Manufactures of silk and cotton
112729	5081	Sept. 9	Normandie	do	do
110156	1804	Sept. 3	Labrador	do	do
112785	5170	Sept. 9	Normandie	Luckemeyer & Schefer	do
108678	139	Sept. 1	Adriatic	A. Person, Harrimam & Co	do
115894	9256	Sept. 16	Aurania	E. M. Benjamin	do
112571	4606	Sept. 8	Normandie	F. Vietor & Achelis	Manufactures of silk
100710	8557	Aug. 15	Fulda	L. W. Morris	Pocket-knives
98974	6839	Aug. 12	Gallia	A. Kastor	do
89276	11661	July 22	Leerdam	Knauth, Nachod & Kuhne	Cold glassware
109987	1723	Sept. 3	Bernard	Bawo & Datler	Decorated china, &c
113888	6725	Sept. 11	Astronom	do	do
106079	15381	Aug. 26	Australia	do	do
109142	643	Sept. 1	Polaria	do	do
109987	1722	Sept. 3	St. Bernard	do	do
106078	15633	Aug. 27	Australia	do	do
106079	15386	Aug. 26	do	do	do
106875	16347	Aug. 28	K o m a n d e r S. Foyen.	Marcial & Co	Portland cement
53995	686	May 2	Noordland	Iselen, Neeser & Co	Manufactures of silk and cotton
114622	7584	Sept. 12	Normandie	Oberteuffer, Abegg & Daeniker	Manufactures of silk and cotton
107769	17235	Aug. 31	Salier	E. Oelbermann & Co	do
112785	5168	Sept. 9	Normandie	Luckemeyer & Schefer	Manufactures of silk
114219	7462	Sept. 12	Belgenland	Hicks Bros	Manufactures of silk and cotton
108534	590	Sept. 1	Servia	Mayer, Strauss & Co	Steel in sheets
111852	4011	Sept. 8	Elbe	J. F. Decker	Manufactures of silk and cotton
116852	10367	Sept. 18	Fritz	L. Straus & Sons	Colored glassware
102522	16116	Aug. 27	Australia	do	do
115754}	8881	Sept. 15	W. A. Schalten	Knauth, Nachod & Kuhne	do
111834}					
78299	13477	June 27	H. C. Sibley	J. D. Nordlinger	Fire-crackers
116773	10491	Sept. 18	Canada	A. Person, Harriman & Co	Manufactures of silk
109973	1810	Sept. 3	Egyptian Monarch	A. Keppelman	Varnish
108858	301	Sept. 1	Lydian Monarch	do	do
109972	1809	Sept. 3	Canada	do	do
103256	12188	Aug. 22	Monarch	Patton, Vickers & Co	do
105032	17000	Aug. 29	Salier	N. Langler	do
105032	14076	Aug. 25	Erin	do	do
110182	2085	Sept. 4	Noordland	Dreyfuss, Kohn & Co	Manufactures of silk and cotton
71868	6105	June 13	Amérique	do	do
116988	10507	Sept. 18	Waesland	Iselin, Neeser & Co	Silk and cotton ribbons
117969	11868	Sept. 2	Rhein	J. Meyer & Co	Manufactures of silk (mufflers)
112813	4957	Sept. 9	Noordland	William Schroeder & Co	Manufactures of silk and cotton
118130	12268	Sept. 22	Eider	J. F. Decker	do
110130	1855	Sept. 24	Island	Mayer Bros. & Co	Fruit-juice
123496	18170	Sept. 30	Amérique	Passavant & Co	Manufactures of silk
123496	18169	Sept. 30	do	do	do
120413	14631	Sept. 26	City of Chicago	Schulze, Berge & Koechl	Carbonate of ammonia
116017	9560	Sept. 16	Saint Ronans	Oscar Goerke	White earthenware, &c
123413	18019	Sept. 30	Nevada	John Early & Co	do
122026	16487	Sept. 29	Adriatic	R. R. Haydock & Co	do
117694	12591	Sept. 22	Britannic	H. S. Almy & Co	do
118696	12123	Sept. 22	do	Thos. Maddock & Bro	do
121701	16775	Sept. 29	Adriatic	G. F. Bassett & Co	do
116678	9951	Sept. 21	Wyoming	Schulze, Berge & Koechl	Carbonate of ammonia
122239	16885	Sept. 29	St. Simon	Hugo Meyer & Co	Manufactures of silk and silk and cotton
122239	16884	Sept. 29	do	do	Manufactures of silk and cotton
121591	16634	Sept. 29	Frisea	S. Oppenheimer & Levy	Manufactures of worsted
30454	6728	Mar. 12	Cosmopolitan	R. F. Downing & Co	Cut glass
48078	9162	Apr. 20	Olinde Rodrigues	Wilmerding, Hoguet & Co	Manufactures of silk
121851	16138	Sept. 29	Frisea	E. Oelberman & Co	Manufactures of silk
82164	3675	July 7	Germanic	J. W. Goddard & Son	Worsted dress goods, &c
122466	17236	Sept. 29	St. Laurent	Luckemeyer & Schefer	Manufactures of silk

July 1 to December 31, 1885—Continued.

Invo value.	Additional on entry.*	Value on appraisal.	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
2,390.75 marks		2,868.93	2,390.75	2,390.75	None	G. V. Brower.	Isaac Hays.
2,437.50 francs		2,762.50	2,437.50	2,437.50	do	do	D. D. Kirby.
2,145.35 marks	149.50	2,609.75	2,539.10	2,539.10	do	do	John B. Lingy.
4,895.20 marks	504.75	5,811.10	5,684.05	5,684.05	do	do	Do.
346.10 florins		386.00	371.60	371.60	do	do	F. Grube.
1,705.55 francs	162.31	2,097.00	2,035.75	2,035.75	do	do	H. C. Sylvester.
2,405.30 francs	165.76	2,858.80	2,803.55	2,803.55	do	do	Do.
21,940.00 liras		24,250.00	24,250.00	24,250.00	do	do	F. W. Stepenson.
40,635.25 liras		45,326.25	45,326.25	45,326.25	do	do	Do.
2,846.75 marks	308.05	3,323.45	3,284.10	3,284.10	do	do	H. C. Sylvester.
7,039.20 marks	643.20	8,075.20	7,896.55	7,896.55	do	do	Do.
£65 17s. 6d.		102 12 6	98 19 7	98 19 7	do	do	J Seaver Page.
£75 5s. 0d.		114 5 0	110 10 0	110 10 0	do	do	Do.
576.30 francs		1,152.20	828.75	828.75	do	do	C. Lambert.
1,273.69 francs		1,476.13	1,329.10	1,329.10	do	do	Do.
2,976.85 francs	90.05	3,572.20	3,572.20	3,572.20	do	do	Do.
2,638.65 francs		2,929.30	2,895.18	2,895.18	do	do	Do.
5,068.00 francs	839.30	6,590.57	6,343.20	6,343.20	do	do	R. S. Roberts.
348.70 francs	42.90	472.07	472.07	472.07	do	do	John D. Cutter.
1,796.50 francs	211.47	2,254.77	2,254.77	2,254.77	do	do	E. E. Eames.
388.58 florins		1,100.40	1,091.00	1,091.00	do	do	F. S. Boker.
£110 2s. 6d.		126 2 6	115 17 0	115 17 0	do	do	Do.
922.66 florins		1,008.20	1,095.65	1,095.65	do	do	J. M. Young.
2,597.53 florins	129.84	2,936.12	2,806.24	2,806.24	do	do	Fred. Grube.
674.23 florins	33.77	1,185.82	1,152.15	1,152.15	do	do	Do.
1,955.95 florins	96.03	2,151.55	2,053.75	2,053.75	do	do	Do.
903.84 florins	45.14	993.13	947.98	947.98	do	do	Do.
192.68 florins	9.63	211.95	209.47	209.47	do	do	Do.
754.04 florins	53.19	829.44	808.59	808.59	do	do	J. M. Young.
1,743.87 florins	87.19	1,918.26	1,832.79	1,832.79	do	do	Do.
£289 5s. 6d.		294 12 10	289 5 9	289 5 9	do	do	T. R. Keaton.
3,403.05 marks	227.35	4,285.12	4,285.12	4,285.12	do	do	H. C. Sylvester.
4,885.72 francs		5,371.79	4,988.50	4,988.50	do	do	Do.
529.98 marks	33.60	611.40	524.06	524.05	do	do	Do.
4,777.10 francs	463.00	5,914.85	5,522.25	5,522.25	do	do	Do.
5,143.60 marks		5,536.52	5,382.05	5,382.05	do	do	Do.
£353 19s. 8d.		384 8 4	381 17 8	381 17 8	do	do	W. F. Wagner.
5,004.45 marks	488.46	5,862.48	5,692.25	5,692.25	do	do	H. C. Sylvester.
225.00 florins		375.00	225.00	225.00	do	do	Chas. J. Ahronfeldt
355.60 florins		367.43	430.02	430.02	do	do	Do.
513.65 florins		715.62	687.10	687.10	do	do	Do.
4,872.83 Mex. \$.		5,522.85	5,002.85	5,002.85	do	do	Charles G. Street.
2,879.65 francs		3,548.27	3,548.27	3,548.27	do	do	H. C. Sylvester.
£607 15s. 0d.	213 11 3	869 12 6	841 12 6	841 12 6	do	do	J. Seaver Page.
£845 15s. 0d.	270 13 4	1,163 15 0	1,128 15 0	1,128 15 0	do	do	Do.
£120 16s. 0d.	39 7 4	169 15 4	162 8 4	162 8 4	do	do	Do.
£122 11s. 0d.		158 1 2	154 0 0	154 0 0	do	do	Do.
£32 1s. 3d.		41 11 3	40 0 0	40 0 0	do	do	Do.
£22 11s. 3d.		26 2 6	271 0 0	27 10 0	do	do	Do.
1,176.80 francs		1,294.83	1,176.80	1,176.80	do	do	C. Lambert.
36,777.00 francs		55,164.05	36,776.00	36,776.00	do	do	Do.
7,195.75 francs		7,433.02	7,195.75	7,195.75	do	do	Do.
1,322.40 francs		1,550.40	1,322.40	1,322.40	do	do	Do.
6,098.50 marks		6,563.99	6,290.43	6,290.43	do	do	Jas. M. Constable.
4,017.70 marks	324.42	4,640.30	4,520.50	4,520.50	do	do	Do.
5,887.80 marks		6,542.00	5,887.80	5,887.80	do	do	Chas. F. Ackerman
8,266.25 marks	375.60	9,423.65	9,003.65	9,003.65	do	do	C. Lambert.
686.10 francs	80.14	845.93	829.87	829.87	do	do	Do.
£194 14s. 4d.		206 17 9	197 15 2	197 15 2	do	do	W. J. Riker.
£221 7s. 4d.		235 4 0	221 7 4	221 7 4	do	do	J. M. Young.
£35 4s. 0d.		37 5 6	35 4 0	35 4 0	do	do	Do.
£73 13s. 10d.		78 0 6	73 13 10	73 13 10	do	do	Do.
£139 19s. 10d.		146 18 6	139 19 10	139 19 10	do	do	Do.
£263 18s. 1d.		263 8 8	263 18 1	263 18 1	do	do	Do.
£95 11s. 0d.		103 15 4	95 11 0	95 11 0	do	do	Do.
£109 0s. 8d.		123 11 5	118 2 4	118 2 4	do	do	F. E. Dodge.
4,760.40 francs	234.55	5,671.80	5,671.80	5,671.80	do	do	John D. Cutter.
7,315.90 francs	631.30	8,802.29	8,600.90	8,600.90	do	do	Do.
678.15 francs		801.75	678.15	678.15	do	do	Robert Struthers.
1,296.00 florins		1,593.60	1,296.00	1,296.00	do	do	John McKesson, jr.
5,851.90 francs		7,412.60	6,543.85	6,543.85	do	do	John D. Cutter.
2,617.15 francs		2,802.37	2,654.20	2,654.20	do	do	John Gibb.
£55 1s. 6d.		55 19 6	55 1 6	55 1 6	do	do	Nathan Arnold.
6,023.55 francs	730.00	7,348.27	7,094.05	7,094.05	do	do	John D. Cutter.

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importers	Description of merchandise.
		1885.			
119977	14405	Sept. 26	Amérique	Louis Roessel & Co.....	Manufactures of silk and cotton
87097	8743	July 17	Rhynland.....	Meyer & Dickinson.....	Manufactures of wool.....
123186	17920	Sept. 30	Nevada	George F. Bassett & Co	Decorated earthenware.....
119361	13397	Sept. 23	Noordland.....	Fleitmann & Co	Manufactures of silk and cotton
122135	16446	Sept. 29	St. Simon	Iselin, Neeser & Co.....	Manufactures of silk and worsted ..
116794	10386	Sept. 18	Springwood	R. Crooks & Co.....	Bath brick.....
119117	12707	Sept. 22	Britannic	S. M. & B. Cohen & Co	Worsted dress goods
125872	2856	Oct. 6	Germanie	Mayer, Strauss & Co	Steel in sheets
115425	8464	Sept. 15	Ems	E. Mommer & Co.....	Manufactures of worsted (laces), &c
109013	529	Sept. 1	Polaria	Lutz & Movins	Gelatine
105886	14874	Aug. 26	Rio de Janeiro	A. S. Rosenthal & Co	Silk handkerchiefs
105885	14910	Aug. 26	do	do	Manufactures of silk.....
114946	8115	Sept. 14	Wieland	L. Strauss & Sons	Colored glassware
120086	14224	Sept. 25	Suevia	do	do
122425	18066	Sept. 30	Europa	Daniel Simson	Decorated china
130659	8206	Oct. 15	Bohemia.....	Bawo & Dotter	do
121783	16505	Sept. 29	P. Caland.....	Knauth, Nachod & Kuhne.....	Colored glassware
130101	7702	Oct. 14	Normandie	Shaen & Fithian	All worsted dress goods
124850	1429	Oct. 3	City of Richmond.....	Alexander Murphy & Co.....	Goats' hair.....
128747	6152	Oct. 12	Celtic.....	do	do
129899	7936	Oct. 14	Normandie	J. F. Decker.....	Manufactures of silk.....
129600	7656	Oct. 13	Lessing	C. A. Auffmordt & Co	Manufactures of silk and cotton.....
127821	5001	Oct. 9	St. Laurent.....	Passavant & Co.....	do
124538	1208	Oct. 3	Main	H. H. Schwietering, Stursberg & Co.	do
118523}					
120670}	14777	Sept. 26	Neckar	Oberteuffer, Abegg & Daeniker.	{ Manufactures of goat's hair and } cotton.
130217	7820	Oct. 14	Normandie	G. R. Gibson	Brushes, &c
28369	6409	Oct. 12	Ems	Wendt, Steinhauser & Co.....	Manufactures of silk and cotton.....
125529	1957	Oct. 5	Elbe	Otto Baerlein	Coal tar colors.....
121903	17259	Sept. 29	St. Simon.....	Tefft, Weller & Co	Cotton embroideries
119475	13736	Sept. 24	Normandie	Meyer & Co	Manufactures of silk and cotton.....
123010	17851	Sept. 30	Moravia	L. Lehmann	Colored glassware
124430	931	Oct. 2	Pennland	Dieckerhoff, Raffloer & Co.....	Manufactures of silk and cotton.....
115721	8966	Sept. 15	Aurania	Thomas Taylor	Pocket-knives and razors
112281	5467	Sept. 8	Gallia	do	do
117842	11671	Sept. 21	Etruria	do	do
121347	15258	Sept. 28	Servia	do	do
130038	7428	Oct. 13	Normandie	Fleitmann & Co	Manufactures of silk
127895	5170	Oct. 10	St. Laurent.....	Luckemeyer & Schefer	Manufactures of silk and cotton
127894	4942	Oct. 9	do	do	do
108857	1012	Sept. 2	Polaria	The McCarty & Hall Trading Company (limited).	Decorated earthenware
122866	17874	Sept. 30	Moravia	J. M. Young & Co.....	Decorated china
122722	17334	Sept. 29	Frisia	do	do
	16311	Sept. 29	Doris	H. S. Almy & Co	Colored glassware
121739	16158	Sept. 29	do	do	do
113769	6613	Sept. 11	Wolseley	B. B. Schneider.....	do
125855	2884	Oct. 6	Polynesia.....	Bawo & Datler	Decorated china
119875}					
116035}	13897	Sept. 24	Schiedam.....	Knauth, Nachod & Kuhn.....	Colored glassware
113477	6641	Sept. 11	Camelia	A. de Riesthal & Co	do
109804	1904	Sept. 22	St. Bernhardt	do	do
113477	6640	Sept. 11	Camelia	do	do
113479	6480	Sept. 10	Autokrat	do	do
102425	11079	Aug. 20	S. Chambers.....	Knauth, Nachod & Kuhn.....	do
117728	12594	Sept. 22	W. Chief	A. de Reisthal & Co	Glassware
118555	12106	Sept. 22	C. Leoville.....	A. Klingenberg	White and decorated china
87296	8931	July 17	Orso Torzo	B. B. Schnieder	Cut glassware
102013	10712	Aug. 19	S. Chambers.....	Julius Palme & Co	Cut and colored glassware
111985	4679	Sept. 8	European	Wood & Payson	Wool
119977	14404	Sept. 26	Amérique	Louis Roessel & Co	Manufactures of silk
131724	9533	Oct. 17	St. Laurent.....	Passavant & Co	do
108141	17519	Aug. 31	Crescent.....	C. V. Pustan & Co.....	Sweetmeats.....
107955	17609	Aug. 31	do	Recknagle & Co	do
132737	11703	Oct. 20	Edam.....	Knauth, Nachod & Kuhn.....	Colored glassware
128526	6827	Oct. 13	Ems	Berger Brothers	Printed matter
133335	11710	Oct. 20	Rugia	George Borgfeldt & Co	Cotton hosiery.....
118383	11987	Sept. 22	Eider.....	Wertheimer & Co	Leather gloves
134130	12318	Oct. 21	Canada	E. Oelbermann & Co.....	Manufactures of silk and cotton.....
134529	12809	Oct. 22	do	Luckemeyer & Schefer	Silk and cotton and velvets.....
130070	7708	Oct. 14	Normandie	do	Manufactures of silk
130070	7709	Oct. 14	do	do	do
130070	7707	Oct. 14	do	do	do
134528	13046	Oct. 23	Canada	Luckemeyer & Schefer	Manufacturers of silk
129061	6742	Oct. 13	Aurania	H. Hermann, Sternbach & Co ..	Cotton velvets.....

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraisal.	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
3,265.15 francs .	157.90	3,776.33	3,553.55	3,553.55	None.....	G. V. Brower ..	Thomas Achelis, jr.
2,902.67 francs .		3,233.35	3,185.45	3,185.45	do	do	H. W. T. Mali.
£16 17s. 0d .		17 10 7	16 17 0	16 17 0	do	do	Thomas H. Taylor.
1,420.15 francs .	64.95	1,634.92	1,619.10	1,619.10	do	do	John D. Cutter.
2,273.45 francs .	193.46	3,433.87	2,679.40	2,679.40	do	do	J. C. McCreery.
£36 0s. 0d .		43 4 0	36 0 0	36 0 0	do	do	T. R. Keator.
£422 5s. 7d .		430 1 8	422 5 7	422 5 7	do	do	S. M. Leshner.
£446 7s. 5d .		482 0 1	446 7 5	446 7 5	do	do	W. F. Wagner.
881.90 marks .		1,037.50	944.10	944.10	do	do	Robert Lawson.
749.10 marks .		1,021.50	749.10	749.10	do	do	William Lockwood.
6,271.75 Mex. \$.	113.60	7,309.15	7,203.75	7,203.75	do	do	G. A. Morgenroth.
7,272.10 Mex. \$.	301.40	9,151.76	8,729.01	8,729.01	do	do	Do.
142.02 florins .		176.02	165.12	165.12	do	do	F. Grube.
511.88 florins .		853.12	511.88	511.88	do	do	Do.
766.65 marks .		845.57	766.65	766.65	do	do	Charles J. Ahronfeldt.
294.00 florins .		370.44	319.73	319.73	do	do	Do.
170.64 florins .		212.04	170.64	170.64	do	do	F. Grube.
4,283.10 francs .		4,525.95	4,283.10	4,283.10	do	do	W. T. Moore.
£132 16s. 3d .		137 6 3	132 16 3	132 16 3	do	do	Thomas Scott.
£134 8s. 2d .		138 19 4	134 8 2	134 8 2	do	do	Do.
6,694.00 francs .		7,237.20	6,897.70	6,897.70	do	do	H. C. Sylvester.
2,729.30 francs .	272.65	3,295.30	2,998.95	2,998.95	do	do	Do.
2,264.50 francs .	259.20	3,007.95	2,738.80	2,748.80	do	do	John D. Cutter.
1,816.10 francs .	216.10	2,466.42	2,314.65	2,314.65	do	do	Do.
751.80 marks .	42.95	937.96	848.03	848.03	do	do	Gus. Blumenthal.
4,676.94 francs .		4,910.74	4,676.94	4,676.94	do	do	W. S. Mersereau.
2,769.70 marks .	31.15	2,963.79	2,800.85	2,800.85	do	do	John B. Lingy.
2,172.00 marks .		2,672.00	2,672.00	2,672.00	do	do	Adolf Kuttroff.
16,905.68 francs .	139.75	18,736.00	18,313.35	18,313.35	do	do	J. W. Cochrane.
76,916.95 francs .		102,476.20	80,112.00	105,103.05	80,112.00	do	R. S. Roberts.
19.43 florins .		21.83	20.40	20.40	do	do	F. Grube.
1,794.50 marks .		2,132.40	1,879.15	1,879.15	do	do	Otto Andreas.
£140 11s. 9d .		160 9 2	147 3 2	147 3 2	do	do	Walter Sanders.
£251 11s. 11d .		282 17 5	260 2 8	260 2 8	do	do	Do.
£135 16s. 10d .		150 14 1	140 1 5	140 1 5	do	do	Do.
£118 17s. 10d .		137 4 7	127 8 2	127 8 2	do	do	F. A. Boker.
1,001.70 francs .	78.75	1,223.88	1,223.90	1,223.90	do	do	F. W. Cheney.
4,994.00 francs .	698.00	6,135.40	6,135.40	6,135.40	do	do	Do.
2,849.00 francs .	285.00	3,323.68	3,323.68	3,323.68	do	do	Do.
438.82 florins .		503.27	503.27	503.27	do	do	J. M. Young.
1,505.64 marks .		1,615.22	1,505.64	1,505.64	do	do	F. Grube.
1,557.54 marks .		1,662.98	1,557.54	1,557.54	do	do	Do.
2,448.00 marks .		2,640.00	2,448.00	2,448.00	do	do	Do.
2,368.00 marks .		2,553.00	2,368.00	2,368.00	do	do	Do.
3,332.00 marks .	60.00	3,662.75	3,392.00	3,392.00	do	do	Do.
528.25 florins .		635.46	528.25	528.25	do	do	Do.
362.48 florins .		448.18	362.48	362.48	do	do	Chas. J. Ahronfeldt.
5,434.05 marks .	59.32	5,864.57	5,493.58	5,493.58	do	do	J. M. Young.
5,321.16 marks .	73.94	5,774.25	5,395.10	5,395.10	do	do	Do.
1,625.70 marks .	34.56	1,788.27	1,660.26	1,660.26	do	do	Chas. J. Ahronfeldt.
2,954.10 marks .	34.80	3,193.08	2,988.90	2,988.90	do	do	Do.
15,257.70 marks .		16,747.20	15,350.10	15,350.10	do	do	J. M. Young.
5,155.60 marks .	22.80	5,496.15	5,178.40	5,178.40	do	do	F. Grube.
282.50 marks .		367.50	282.50	282.50	do	do	Do.
1,320.55 marks .		1,608.67	1,545.55	1,545.55	do	do	J. M. Young.
4,108.80 marks .	154.50	4,659.80	4,263.30	4,263.30	do	do	Do.
14,810.78 R .		15,552.03	17,465.53	17,465.53	do	do	Gustave Schwab.
5,278.95 francs .	462.25	6,557.05	6,557.05	6,557.05	do	do	Walter H. Lewis.
9,765.40 francs .		11,514.43	10,737.70	10,737.70	do	do	Do.
460.60 Mex. \$.	111.50	622.60	572.10	572.10	do	do	H. K. Thurber.
3,027.29 Mex. \$.		3,596.09	3,027.29	3,027.29	do	do	Do.
45.63 florins .		56.27	45.63	45.63	do	do	Chas. J. Ahronfeldt.
987.00 marks .		1,339.50	1,198.50	1,198.50	do	do	Chas. F. Zentgraf.
15.25 marks .		21.71	21.71	21.71	do	do	R. B. Baker.
12,176.40 marks .	100.00	14,143.60	14,016.05	14,016.05	do	do	Jas. McVicker.
4,800.70 francs .	534.45	5,762.75	5,691.50	5,691.50	do	do	J. Richards.
6,152.00 francs .	671.00	7,263.00	7,263.00	7,263.00	do	do	Do.
12,846.80 francs .		14,967.85	14,143.25	14,143.25	do	do	C. Lambert.
11,376.00 francs .	371.45	12,648.28	12,290.45	12,290.45	do	do	Do.
12,758.10 francs .		14,674.65	14,137.75	14,137.75	do	do	Do.
7,022.55 francs .		8,507.70	8,311.40	8,311.40	do	do	C. Lambert.
£134 5s. d .		138 11 11	138 11 11	138 11 11	do	do	C. E. Eames.

*The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Names of importers.	Description of merchandise.
1885.					
134836	13167	Oct. 23	Rhein	S. B. Bernard	Straw braid for hats
129941	7757	Oct. 14	Normandie	Dreyfuss, Kohn & Co.	Manufactures silk and cotton
132285	10059	Oct. 19	Eider	Wilnerding, Hoguet & Co.	do
134017	12959	Oct. 22	Canada	G. Stellwag & Co.	do
133352	11053	Oct. 20	Eider	E. Oelbermann & Co.	do
135683	14143	Oct. 24	Werra	do	do
137582	16631	Oct. 28	Labrador	Gustave Loeb	Ornamental feathers, crude
71682	5774	June 12	Amérique	M. Guggenheim's Sons.	Cotton embroidery
59188	6296	May 14	St. Germain	do	Cotton embroidery and laces
63208	10859	May 23	Olin de Rodrigues	do	do
57019	3812	May 9	Fulda	do	do
126905	3819	Oct. 8	do	Alex. Whyte	Cut glassware
122883	17047	Sept. 29	Moravia	C. T. Strauss & Bro.	Cotton lace
119462	14084	Sept. 25	Westernland	Steglich & Baese	Printed matter
113758	7054	Sept. 12	Astronom	Palme & Co.	Cut glassware
137095	16334	Oct. 27	Spain	E. Boote	White earthenware
134175	12458	Oct. 22	Australia	L. Straus & Sons	Colored glassware
137357	16289	Oct. 27	Rhætia	J. M. Young & Co.	do
137945	17731	Oct. 31	Rugia	Palme & Co.	do
120445	14471	Sept. 26	Suevia	C. T. Strauss & Bro.	Cotton lace
63406	11402	May 23	Olin de Rodrigues	Leon Levy & Bro.	Cotton embroidery and laces
128758	5964	Oct. 12	Ems	Richard Rauff	Manufactures of wool
131553	9623	Oct. 17	State of Indiana	William P. Shaw	Jute canvas
112496	4773	Sept. 8	Gallia	C. T. Strauss & Bro.	Cotton embroidery, &c.
115197	8188	Sept. 14	Wieland	do	do
90366	13191	July 24	St. Simon	M. Guggenheim's Son.	do
131538	9462	Oct. 17	Celtic	A. Person, Harriman & Co.	Manufactures of silk and cotton
138647	18061	Oct. 31	Germanic	Hugo Meyer & Co.	do
138646	18060	Oct. 31	St. Germain	do	do
135713	14461	Oct. 26	Werra	J. Meyer & Co.	do
139784	544	Nov. 2	Elbe	Martin Bates, jr., & Co.	Silk and cotton satins
86368	7765	July 15	Wieland	Lawson Bros	Cotton embroidery
138892	18062	Oct. 31	Harmonia	Hugo Meyer & Co.	Manufactures of silk and cotton
133386	11817	Oct. 20	Germanic	Oberteuffer, Abegg & Daeniker.	do
134643	13680	Oct. 24	Canada	J. F. Decker	Manufactures of silk, &c.
138905	42	Nov. 2	Waesland	do	Manufactures of silk and cotton
141531	2598	Nov. 6	Amérique	Luckemeyer & Schefer	Manufactures of silk
141531	2602	Nov. 6	do	do	do
89844	12095	July 23	Bohemia	W. H. Schieffelin & Co.	Isinglass
140625	1561	Nov. 5	Gallia	E. Butler	Toys (tea sets)
110708	2550	Sept. 4	Labrador	M. Guggenheim's Sons	Cotton embroidery
103826	12293	Aug. 22	Amérique	do	do
106222	15313	Aug. 26	St. Germain	do	do
139813	357	Nov. 2	Elbe	W. H. Greff & Co.	Manufactures of silk and cotton
139990	669	Nov. 2	Harmonia	E. Oelbermann & Co.	Manufactures of silk (handkerchiefs).
141455	2106	Nov. 5	Amérique	H. Sallenbach & Co.	Manufactures of silk
142588	3924	Nov. 9	St. Laurent	Oberteuffer, Abegg & Daeniker.	do
59356	6489	May 14	St. Germain	Iselin, Neeser & Co.	Cotton embroidery
67937	1372	June 2	Suevia	do	do
18866	14205	June 9	Olin de Rodrigues	do	do
58885	6487	May 14	Amérique	do	do
71704	5950	June 12	do	do	do
59608	6727	May 14	St. Germain	Leon Levy & Brothers.	Cotton embroidery and laces
95255	1860	Aug. 4	Rhein	Loeb & Schoenfeld	do
95254	1859	Aug. 4	St. Laurent	do	do
74003	8797	June 18	Normandie	do	do
74004	8568	June 17	Olin de Rodrigues	do	do
74002	8710	June 18	Normandie	do	do
74005	8798	June 18	Olin de Rodrigues	do	do
105910	15070	Aug. 26	St. Germain	Lawson Brothers	Cotton embroidery
141390	2115	Nov. 5	Westernland	Iselin, Neeser & Co.	Manufactures of silk and cotton
140292	1264	Nov. 4	Germanic	Mineralized Rubber Company	Manufactures of flax (hose)
142592	3929	Nov. 9	Canada	Oberteuffer, Abegg & Daeniker.	Manufactures of silk
142593	3927	Nov. 9	Rhein	do	do
142873	4681	Nov. 10	A. Marshall	Charles J. Stevens	Portland cement
142442	3876	Nov. 9	do	Marcial & Co.	do
143198	4612	Nov. 10	Celtic	Mayer, Strouse & Co.	Steel in sheets
141671	3263	Nov. 7	Amérique	Dreyfuss, Kohn & Co.	Manufacturers of silk and cotton
129940	7439	Oct. 13	Normandie	do	do
134225	13032	Oct. 23	Canada	do	do
137913	17250	Oct. 30	Labrador	do	do
142625	3789	Nov. 9	Normandie	Hoeninghaus & Curtiss	do
141555	2871	Nov. 6	Amérique	Oberteuffer, Abegg & Co.	do
140231	996	Nov. 4	Elbe	Lonis Roessel & Co.	do
140810	1915	Nov. 5	Suevia	J. M. Young & Co.	Decorated china
140810	1913	Nov. 5	do	do	Glassware, colored

* The monetary units employed in this column are the same as in the column "Invoice value."

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraisal.*	Reappraisal by general appraiser.*	Reappraisal by merchant appraisers.*	Decision by collector.*	General appraiser.	Merchant appraiser.
£1,086.....		1,818.00	1,270.20	1,270.20	None	G. V. Brower ..	F. W. Stephenson.
23,459.30 francs ..	203.00	26,072.95	25,488.60	25,488.60	do	do	F. W. Cheney.
1,085.76 marks ..	13.72	1,408.48	1,356.70	1,356.70	do	do	John D. Cutter.
6,878.43 francs ..	845.44	8,527.00	8,165.90	8,165.90	do	do	John B. Lingg.
2,041.70 marks ..	173.45	2,602.16	2,346.10	2,346.10	do	do	Do.
3,345.70 marks ..	505.25	4,342.23	4,063.90	4,063.90	do	do	Do.
666.00 francs ..	126.00	1,623.20	832.50	832.50	do	do	Francisco Bianchi.
5,039.14 francs ..		5,736.24	5,039.14	5,039.14	do	do	John Gibb.
27,251.20 francs ..		29,964.81	27,251.20	27,251.20	do	do	Do.
9,704.80 francs ..		11,288.60	9,704.80	9,704.80	do	do	Do.
933.42 marks ..		1,491.81	933.42	933.42	do	do	Do.
224.00 florins ..		336.00	224.00	224.00	do	do	M. H. Hagerty.
1,866.85 marks ..		1,892.05	1,892.05	1,892.05	do	do	J. W. Cochrane.
471.80 marks ..		951.10	958.67	958.67	do	do	Adolph Wittemann.
3,359.00 marks ..	100.50	3,860.93	3,459.50	3,459.50	do	do	J. M. Young.
£ 46 12s. 2d.....		51 15 10	46 12 2	46 12 2	do	do	Thomas H. Taylor.
5,011.26 florins ..	499.25	5,566.63	5,510.56	5,510.56	do	do	B. B. Schneider.
1,813.05 florins ..		1,973.45	1,813.05	1,813.05	do	do	F. Grube.
2,707.20 florins ..		2,928.48	2,720.95	2,720.95	do	do	Do.
3,592.42 marks ..		3,654.03	3,654.03	3,654.03	do	do	J. W. Cochrane.
19,487.48 francs ..		21,436.18	21,436.18	21,436.18	do	do	John Gibb.
8,397.10 marks ..		9,575.20	8,933.10	8,933.10	do	do	David H. Schneider.
£37 16s. 8d.....		52 12 3	52 12 2	52 12 2	do	do	David C. Lyall.
3,540.29 francs ..		4,071.33	3,540.29	3,540.29	do	do	J. W. Cochrane.
4,672.57 francs ..		5,139.83	4,698.86	4,698.86	do	do	Do.
3,930.33 francs ..		4,090.58	4,156.35	4,156.35	do	do	Do.
4,485.25 francs ..	274.60	4,942.95	4,759.80	4,759.80	do	do	Walter H. Lewis.
4,068.90 francs ..	443.50	5,252.60	4,932.80	4,932.80	do	do	John B. Lingg.
2,172.10 francs ..	235.95	2,817.45	2,630.85	2,630.85	do	do	Do.
1,325.44 marks ..	31.30	1,465.75	1,414.57	1,414.57	do	do	Geo. W. T. Lord.
3,935.15 marks ..		4,322.90	3,967.00	3,967.00	do	do	John D. Cutter.
18,618.43 francs ..	1,709.10	21,569.96	20,327.53	20,327.53	do	do	John N. Beach.
2,890.05 francs ..	258.70	3,525.61	3,525.61	3,525.61	do	do	John D. Cutter.
4,123.32 francs ..	422.90	4,969.33	4,546.20	4,546.20	do	do	Do.
5,939.85 francs ..		6,415.16	6,118.10	6,118.10	do	do	Do.
4,109.72 marks ..		4,346.80	4,149.23	4,149.23	do	do	Do.
4,045.60 francs ..	282.00	4,750.81	4,609.75	4,609.75	do	do	E. E. Eames.
7,000.10 francs ..		8,102.29	7,367.50	7,367.50	do	do	Do.
1,075.00 marks ..		1,575.00	1,075.00	1,575.00	1,575.00	do	J. Coolidge.
£41 19s. 4d.....		48 14 8	41 19 4	41 19 4	None	do	W. B. Maddock.
2,998.95 francs ..	159.46	3,317.87	3,158.41	3,158.41	do	do	E. E. Eames.
3,469.64 francs ..	346.96	4,163.57	3,816.60	3,816.60	do	do	Do.
3,264.17 francs ..	326.41	3,917.00	3,590.58	3,590.58	do	do	Do.
708.40 marks ..	72.55	873.83	850.05	850.05	do	do	John D. Cutter.
2,897.00 francs ..	380.30	3,606.22	3,604.84	3,604.84	do	do	Thos. A. Strange.
3,808.00 francs ..		4,491.82	4,491.82	4,491.82	do	do	C. Lambert.
4,902.15 francs ..	325.24	5,715.25	5,227.40	5,227.40	do	do	Do.
11,320.55 francs ..		12,985.63	11,647.17	11,647.17	do	do	John Gibb.
8,835.10 francs ..		10,160.37	9,198.35	9,198.35	do	do	Do.
13,423.45 francs ..		14,971.83	13,607.20	13,607.20	do	do	Do.
18,638.20 francs ..		21,433.93	19,838.25	19,838.25	do	do	Do.
18,851.55 francs ..		21,529.30	19,126.05	19,126.05	do	do	Do.
18,013.33 francs ..		20,191.43	19,742.60	19,742.60	do	do	Do.
66,989.93 francs ..	6,024.91	79,623.85	73,014.84	73,014.84	do	do	E. E. Eames.
8,983.25 francs ..	782.22	10,676.65	9,765.47	9,765.47	do	do	Do.
19,815.10 francs ..	1,836.62	25,093.93	21,651.72	21,651.72	do	do	John Gibb.
9,791.69 francs ..	896.97	11,947.60	10,688.66	10,688.66	do	do	Do.
7,321.43 francs ..	691.64	10,087.99	8,013.07	8,013.07	do	do	Do.
23,499.75 francs ..	2,118.38	28,837.59	25,618.13	25,618.13	do	do	Do.
8,559.73 francs ..		9,263.71	8,559.73	8,559.73	do	do	E. E. Eames.
1,949.80 marks ..	47.00	2,349.20	2,184.75	2,184.75	do	do	J. Richards.
£140 11s. 6d.....	24 8 6	211 19 2	164 19 3	164 19 3	do	do	J. W. Greene.
18,664.25 francs ..	1,178.53	20,702.00	19,950.80	19,950.80	do	do	C. Lambert.
4,499.10 francs ..		4,849.58	4,674.05	4,674.05	do	do	Do.
£387 7s. 6d.....		408 16 8	387 07 6	387 07 6	do	do	Francis Spies.
£225.....		229 01 8	225 00 0	225 00 0	do	do	A. C. Babson.
£508 17s. 4d.....		549 07 1	508 17 4	508 17 4	do	do	E. A. Moen.
10,062.80 francs ..		11,072.55	10,695.05	10,695.05	do	do	V. M. Moore.
6,766.95 francs ..		7,287.80	7,052.00	7,052.00	do	do	Do.
12,962.00 francs ..		13,898.45	13,484.70	13,484.70	do	do	Do.
2,231.45 francs ..		2,381.60	2,317.25	2,317.25	do	do	Do.
857.20 francs ..	263.76	1,450.65	1,384.75	1,384.75	do	do	R. S. Roberts.
7,689.10 francs ..		8,107.06	7,689.10	7,689.10	do	do	E. E. Eames.
2,597.55 marks ..	349.55	3,271.25	3,205.85	3,205.85	do	do	Do.
2,120.87 marks ..		2,256.25	2,120.87	2,120.87	do	do	C. J. Ahronfeldt.
1,305.77 florins ..		1,356.19	1,305.77	1,305.77	do	do	Do.

Entry number.	Invoice number.	Date of entry.	Vessel.	Names of importers.	Description of merchandise.
		1885.			
134797	13307	Oct. 23	Wolfe	Geo. Borgfeldt & Co	Decorated china
143568	4948	Oct. 24	Celtic	Menke & Frenckel	Manufactures of silk and cotton
146482	7979	Nov. 17	Main	do	do
141458	2721	Nov. 6	Amérique	Iselin, Neeser & Co	do
142674	4448	Nov. 10	Ems	J. F. Decker	do
115971	9300	Sept. 16	Normandie	Einstein, Hirsch & Co	Cotton embroideries
116777	10284	Sept. 18	Canada	do	do
63179	10797	May 23	Olin de Rodrigues	do	do
120838	16076	Sept. 29	Neckar	Wm. Schutte & Co	Manufactures of worsted
142841	4217	Nov. 9	Ems	Martin Bates, jr., & Co	Manufactures of silk and cotton
145191	6985	Nov. 16	St. Germain	Dreyfuss, Kohn & Co	do
147380	9404	Nov. 17	Normandie	Iselin, Neeser & Co	do
140318	1011	Nov. 4	Elbe	Wilmerding, Hoguet & Co	do
128537	5912	Oct. 12	Lessing	McMahon Broadfeldt	Decorated china
137163	16046	Oct. 27	Spain	Geo. F. Bassett & Co	Decorated earthenware
103620	12300	Aug. 22	Kambira	R. Crooke & Co	Bath bricks
144397	5696	Nov. 12	Moravia	Markt & Co	Pocket knives, &c
144841	6474	Nov. 14	Abyssinia	Schulze, Berge & Koechl	Carbonate of ammonia
138275	17736	Oct. 3	Thos. Keiller	A. de Riesthal & Co	Glassware, colored
137594	17069	Oct. 29	Christal	do	do
134293	12623	Oct. 22	Wolfe	Knauth, Nachod & Kuhn	do
148766	10777	Nov. 20	Rhynland	Fleitmann & Co	Manufactures of silk
151603	14312	Nov. 27	St. Laurent	Konigsberger & Rudenberg	Manufactures of silk and cotton
149981	12330	Nov. 24	Werra	J. Meyer & Co	do
144893	6508	Nov. 14	St. Germain	Iselin, Neeser & Co	do
148183	10225	Nov. 19	Holland	F. W. Stephenson	Straw hats
142590	3928	Nov. 9	Normandie	Oberteuffer, Abegg & Co	Manufactures of silk
144707	6016	Nov. 13	St. Germain	do	Manufactures of silk and cotton
148347	10203	Nov. 19	Normandie	E. Oelbermann & Co	do
147662	9975	Nov. 18	Eider	H. H. Schwietering, Stunsberg & Co	do
146439	7928	Nov. 17	do	Fleitmann & Co	do
138320	781	Nov. 4	Thomas Keiller	Palme & Co	Glassware, colored
138320	777	Nov. 4	do	do	do
137762	17244	Oct. 30	Christal	do	do
142593	3925	Nov. 7	Rhein	Oberteuffer, Abegg & Co	Manufactures of silk and cotton
146713	8786	Nov. 17	Lessing	J. M. Young & Co	Decorated china
144352	5697	Nov. 12	Moravia	do	Glassware, colored
58312	5730	May 12	Servia	Joseph D. Cremin	Cotton lace
146508	8232	Nov. 17	Eider	William Schutte & Co	Worsted braid
142490	3436	Nov. 7	Ems	do	do
148724	10779	Nov. 20	Rhynland	L. Strauss & Sons	Decorated china
147412	9243	Nov. 17	Gellert	George Borgfeldt & Co	Gutta-percha
139731	914	Nov. 4	Elbe	Dreyfuss, Kohn & Co	Manufactures of silk and cotton
147225	9584	Nov. 18	Pennland	H. H. Schwietering, Stunsberg & Co	do
148206	10051	Nov. 19	Normandie	C. A. Auffmordt & Co	do
.....	1737	Nov. 5	Coastwise (Montr'l)	A. Goldsmith	Watches
155239	1291	Dec. 3	Canada	Iselin, Neeser & Co	Manufactures of silk and cotton
147871	9717	Nov. 18	Normandie	Passavant & Co	Manufactures of silk
145519	7524	Nov. 16	Pennland	O'Neill & Quackenbush	Cotton embroidery
153799	440	Dec. 1	Normandie	Oberteuffer, Abegg & Co	Manufactures of silk and cotton
144707	6017	Nov. 13	St. Germain	do	do
144024	5647	Nov. 12	Westernland	Fleitmann & Co	Manufactures of worsted
151250	13518	Nov. 27	Werra	Pauls Bros	Pocket knives
149166	11826	Nov. 23	do	Koeller & Schmitz	do
149767	12128	Nov. 23	do	W. H. Greff & Co	Manufactures of silk and cotton
149369	11417	Nov. 21	do	Victor & Achelis	do
152007	14808	Nov. 28	St. Laurent	Iselin, Neeser & Co	do
148731	10671	Nov. 20	Lessing	C. B. Richards & Co	Pocket knives, &c
144023	5483	Nov. 11	Aurania	C. W. Congdon	do
155422	1581	Dec. 3	Canada	E. Oelbermann & Co	Manufactures of silk
88506	10282	July 20	Rhynland	Iselin, Neeser & Co	Manufactures of silk and cotton
103808	13197	Aug. 24	Pennland	do	do
102838	11956	Aug. 21	Westernland	do	do
93622	17016	July 31	Belgenland	do	do
96824	4108	Aug. 7	Waesland	do	do
103807	13735	Aug. 25	Pennland	do	do
88507	10283	July 20	do	do	do
90355	13222	July 24	Noordland	do	do
93621	17161	July 31	Belgenland	do	do
88505	10281	July 20	Westernland	do	do
14942	11624	Nov. 23	Werra	J. F. Decker	do
149471	11815	Nov. 23	do	do	do
153145	16245	Nov. 30	Elbe	do	do
153146	15867	Nov. 30	do	do	do
146782	8631	Nov. 17	Pennland	C. F. A. Hinrichs	Dolls and decorated china

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraisal.*	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
2,045.11 marks		2,247.67	2,112.99	2,112.99	None	G.V. Brower	Chas. J. Ahronfeldt.
8,508.90 francs	128.80	9,305.80	8,637.70	8,637.70	do	do	J. C. McCreery.
1,874.10 francs		2,090.35	1,946.20	1,946.20	do	do	Walter H. Lewis.
5,244.70 francs	388.20	6,017.00	5,701.20	5,701.20	do	do	Do.
2,205.10 marks		2,405.57	2,305.34	2,305.34	do	do	Do.
90,362.72 francs	9,036.27	107,741.36	99,398.99	99,398.99	do	do	J. W. Cochrane.
79,269.50 francs	7,926.95	94,350.94	87,196.45	87,196.45	do	do	Do.
49,512.91 francs		56,523.86	49,512.91	49,512.91	do	do	E. E. Eames.
1,891.35 marks		2,198.00	1,992.00	1,992.00	do	do	Do.
2,761.87 marks		3,069.96	2,775.15	2,775.15	do	do	E. Fleitmann.
16,071.10 francs	1,606.60	18,232.20	17,694.40	17,694.40	do	do	J. C. McCreery.
5,531.35 francs	422.50	6,357.80	6,020.55	6,020.55	do	do	Do.
1,069.44 marks		1,413.58	1,413.58	1,413.58	do	do	R. S. Roberts.
2,629.70 marks		2,993.33	2,851.44	2,851.44	do	do	F. Grube.
£33 15s. 3d		35 02 4	33 15 3	33 15 3	do	do	Gilman Collamore.
£36		43 04 0	36 00 0	36 00 0	do	do	Geo. F. Gantz.
3,458.73 marks	52.67	4,211.68	3,618.48	3,618.48	do	do	F. A. Boker.
£120 16s. 7d		130 17 11	128 17 8	128 17 8	do	do	Wm. J. Riker.
6,954.40 marks	147.84	7,793.60	7,102.24	7,102.24	do	do	Chas. J. Ahronfeldt.
6,162.25 marks	54.00	6,652.25	6,216.25	6,216.25	do	do	Do.
1,422.00 marks		1,552.32	1,423.92	1,423.92	do	do	Do.
3,758.66 francs		4,221.43	4,095.20	4,095.20	do	do	C. Lambert.
2,724.10 francs	73.45	3,146.90	3,264.15	3,264.15	do	do	Do.
1,058.20 marks		1,382.25	1,382.25	1,382.25	do	do	Do.
4,106.27 francs	337.00	4,745.40	4,485.55	4,485.55	do	do	J. C. McCreery.
2,220.00 liras		2,772.00	2,220.00	2,220.00	do	do	J. S. Plummer.
13,049.23 francs	1,011.16	14,824.73	14,060.40	14,060.40	do	do	C. Lambert.
8,298.93 francs		8,737.00	8,595.35	8,595.35	do	do	Theo. A. Strange.
1,030.37 francs	163.77	1,295.80	1,272.80	1,272.80	do	do	John B. Lingg.
4,636.15 marks	70.00	5,268.00	5,096.90	5,096.90	do	do	J. C. McCreery.
2,019.10 marks		2,310.20	2,215.44	2,215.44	do	do	R. S. Roberts.
2,352.00 marks	12.00	2,591.90	2,364.00	2,364.00	do	do	F. Grube.
1,176.00 marks	10.00	1,295.95	1,186.00	1,186.00	do	do	Do.
1,181.30 florins		1,922.48	1,881.30	1,881.30	do	do	Do.
5,266.50 francs	538.38	6,253.30	6,002.90	6,002.90	do	do	R. S. Roberts.
1,819.50 marks		1,891.57	1,819.50	1,819.50	do	do	F. Grube.
776.88 florins		830.18	776.88	776.88	do	do	Do.
12,455.60 francs		13,361.46	12,455.60	12,455.60	do	do	Wm. T. Buckley.
924.11 marks		1,020.61	1,020.61	1,020.61	do	do	J. W. Goddard.
1,222.90 marks		1,301.45	1,301.45	1,301.45	do	do	Do.
5,844.47 marks	225.00	6,450.63	6,069.47	6,069.47	do	do	Chas. J. Ahronfeldt.
1,060.50 marks		1,151.40	1,060.50	1,060.50	do	do	Alfred A. Taft.
2,241.70 marks		2,513.82	2,465.70	2,465.70	do	do	W. H. Riley.
1,440.18 marks	45.36	1,642.70	1,642.70	1,642.70	do	do	E. E. Eames.
5,850.90 francs	1,526.30	8,394.55	8,394.55	8,394.55	do	do	Do.
£3,592 80		4,500.13	3,592.80	3,592.80	do	do	J. Eugene Robert.
3,412.05 francs	175.65	3,833.60	3,657.95	3,657.95	do	do	J. H. Fithian.
7,337.85 francs	420.20	8,318.25	7,758.05	7,758.05	do	do	C. Lambert.
23,013.50 francs		25,314.85	24,624.45	24,624.45	do	do	J. W. Cochrane.
12,576.85 francs	1,723.55	15,409.50	14,300.35	14,300.35	do	do	C. Lambert.
5,715.30 francs	216.85	6,394.10	6,394.10	6,394.10	do	do	Do.
3,428.85 marks		8,074.18	5,858.19	5,858.19	do	do	W. H. Riley.
5,195.80 marks		5,602.25	5,195.80	5,195.80	do	do	F. A. Boker.
2,181.58 marks		2,493.29	2,457.84	2,457.84	do	do	A. H. Saxton.
154.70 marks	17.02	202.66	185.64	185.64	do	do	J. McCreery.
3,581.50 marks	370.17	4,725.44	4,544.35	4,544.35	do	do	Do.
3,527.75 francs	305.45	4,093.05	3,863.85	3,863.85	do	do	Do.
1,234.36 marks	123.43	1,564.79	1,357.81	1,357.81	do	do	F. A. Boker.
£70 10s. 8d		90 2 3	82 4 0	82 4 0	do	do	Do.
941.55 marks		1,150.80	1,150.80	1,150.80	do	do	C. Lambert.
12,730.84 marks	1,546.92	15,690.60	15,690.60	15,690.60	do	do	J. Richards.
3,567.85 marks	496.39	4,360.82	4,360.82	4,360.82	do	do	Do.
9,826.11 marks	1,199.64	11,598.67	11,598.67	11,598.67	do	do	Do.
2,173.25 marks	305.05	2,859.50	2,859.50	2,859.50	do	do	Do.
4,603.41 marks	505.83	5,577.03	5,577.03	5,577.03	do	do	Do.
1,361.60 marks	176.90	1,750.77	1,722.60	1,722.60	do	do	Do.
26,778.42 marks	2,978.60	32,800.83	32,800.83	32,800.83	do	do	Do.
10,074.57 marks	1,089.27	12,288.47	12,289.32	12,289.32	do	do	Do.
11,801.78 marks	1,327.48	14,461.39	14,400.07	14,400.07	do	do	Do.
21,934.44 marks	2,399.47	26,812.33	26,734.94	26,734.94	do	do	Do.
3,447.43 marks	123.85	3,738.90	3,717.00	3,717.00	do	do	James McCreery.
1,632.00 marks		1,697.28	1,664.65	1,664.65	do	do	Do.
2,977.12 marks		3,096.20	3,036.65	3,036.65	do	do	Do.
2,143.25 marks	33.75	2,252.65	2,223.25	2,223.25	do	do	Do.
986.86 marks		1,071.85	1,005.90	1,005.90	do	do	F. Grube.

* The monetary units employed in this column are the same as in the column "Invoice value."

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importers.	Description of merchandise.
		1885.			
141002	2481	Nov. 5	Amérique	Hugo Meyer & Co	Manufactures silk and cotton
157250	3455	Dec. 8	Normandie	Oberteuffer, Abegg & Daeniker	do
154620	1979	Dec. 4	St. Laurent	do	Manufactures of silk
155105	1342	Dec. 3	Canada	do	Silk and cotton ribbons
152179	15475	Nov. 28	Noordland	Wendt, Steinhauser & Co	Manufactures silk and cotton
156848	2932	Dec. 7	Ems	Otto Andreas	do
149433	12360	Nov. 24	Cienfuegos	Francis M. Arming & Co	Sponges
151677	15322	Nov. 28	Rhein	Steglich & Baese	Pocket-knives and razors
152048	14629	Nov. 28	Bohemia	C. F. A. Hinrichs	Cut glassware
132144	10029	Oct. 19	Eider	S. E. Block & Brother	Linen laces
151368	14505	Nov. 28	Hedwig	Oscar Goerke	Colored glassware
		1884.			
166378	9364	Dec. 20	Britannic	Oberteuffer, Abegg & Daeniker	Cotton embroidery
		1885.			
137648}	16658	Oct. 28	Christal	George Borgfeldt & Co	Marbles as toys
134797}					
126555}	9491	Oct. 17	Galileo	Cass & Mote	Scoured wool
131407}					
133192	16149	Oct. 28	Marengo	do	do
132460	10643	Oct. 20	Hekla	Lewisohn Brothers	Washed wool
122862}	3803	Oct. 8	Martelle	do	Scoured wool
126584}					
124974	10905	Oct. 20	Hekla	do	do
158982	5406	Dec. 12	Labrador	Lewis Brothers & Co	Manufactures of silk (checks)
152772	16227	Nov. 30	Hedwig	C. F. A. Hinrichs	Colored glassware
152771	15808	Nov. 30	do	do	do
157970	4480	Dec. 10	Rugia	Markt & Co	Pocket knives
157969	4479	Dec. 10	Bohemia	do	do
158986	5501	Dec. 12	Labrador	W. H. Riley & Co	Hosiery, &c
157277	3663	Dec. 8	Celtic	Passavant & Co	Leather gloves
155123	1561	Dec. 3	Canada	Lewis Brothers & Co	Manufactures silk and cotton
158816	5485	Dec. 12	Labrador	H. Sallenbach & Co	Leather gloves
151873	15202	Nov. 28	Hedwig	A. de Riesthal & Co	Colored glassware
149495	12144	Nov. 23	Carl	do	do
151693	14615	Nov. 28	Bohemia	do	do
149191	11110	Nov. 21	Carl	Palme & Co	do
149191	11109	Nov. 21	do	do	do
152916	15284	Nov. 28	Edam	William Haaker & Co	Vegetables in salt
157975	4653	Dec. 10	Celtic	H. H. Schwietering, Stursberg & Co.	Manufactured silk and cotton
157975	4650	Dec. 10	do	do	do
158935	5530	Dec. 12	Labrador	Passavant & Co	Manufactures of silk
149191	11111	Nov. 21	Carl	Palme & Co	Cut and colored glassware

RECAPITULATION OF CHINAWARE AND GLASSWARE.

130659	8206	Oct. 15	Bohemia	Bawo & Datler	Decorated china
125855	2884	Oct. 6	Polynesia	do	do
132737	11703	Oct. 20	Edam	Knauth, Nachod & Kuhn	Colored glassware
126905	3819	Oct. 8	Fulda	Alex. Whyte	Cut glassware
137095	16334	Oct. 27	Spain	E. Boote	White earthenware
134175	12458	Oct. 22	Australia	L. Strauss & Sons	Colored glassware
137357	16289	Oct. 27	Rhaetia	J. M. Young & Co	do
137945	17731	Oct. 31	Rugia	Palme & Co	do
140625	1561	Nov. 5	Gallia	E. Butler	Toys (tea sets)
140810	1915	Nov. 5	Suevia	J. M. Young & Co	Decorated china
140810	1913	Nov. 5	do	do	Glassware, colored
134797	13307	Oct. 22	Wolfe	Geo. Borgfeldt & Co	Decorated china
128537	5912	Oct. 12	Lessing	McMahon Broadfeldt	do
137163	16046	Oct. 27	Spain	Geo. F. Bassett & Co	Decorated earthenware
138275	17736	Oct. 3	Thos. Keiller	A. de Riesthal & Co	Glassware, colored
137594	17069	Oct. 29	Christal	do	do
134293	12623	Oct. 22	Wolfe	Knauth, Nachod & Kuhn	do
138320	781	Nov. 4	Thos. Keiller	Palme & Co	do
138320	777	Nov. 4	do	do	do
137762	17244	Oct. 30	Christal	do	do
146713	8786	Nov. 17	Lessing	J. M. Young & Co	Decorated china
144352	5697	Nov. 12	Moravia	do	Glassware, colored
148724	10779	Nov. 20	Rhynland	L. Strauss & Sons	Decorated china
146782	8631	Nov. 17	Pennland	C. F. A. Hinrichs	Dolls and decorated china
152048	14629	Nov. 28	Bohemia	do	Cut glassware
151368	14505	Nov. 28	Hedwig	Oscar Goerke	Colored glassware

July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraisal.	Reappraisal by general appraiser.*	Reappraisal by merchant appraiser.*	Decision by collector.*	General appraiser.	Merchant appraiser.
5,079.80 francs	613.15	6,320.28	6,249.90	6,249.90	None	G. V. Bower	John Grimshaw.
1,882.75 francs		1,974.63	1,882.75	1,882.75	do	do	J. C. McCreery.
24,290.25 francs	2,849.85	29,231.61	27,224.50	27,224.50	do	do	C. Lambert.
9,777.00 francs		10,402.60	10,412.35	10,412.35	do	do	Theod'r A. Strange.
8,286.47 marks		8,959.12	8,791.58	8,791.58	do	do	James McCreery.
3,644.80 marks	191.47	4,226.98	4,226.98	4,226.98	do	do	John Grimshaw.
105.28 pesos		481.28	481.28	481.28	do	do	G. C. McKesson.
3,088.95 marks		3,341.90	3,088.95	3,088.95	do	do	John G. Witte.
971.70 florins		1,004.76	971.70	971.70	do	do	F. Grube.
£276 14s	£22 18s. 3d.	£293 5s. 7d.	£298 8s. 2d.	£298 8s. 2d.	do	do	E. E. Eames.
2,328.17 florins		2,530.91	2,489.14	2,489.14	do	do	F. Grube.
3,775.10 francs		4,380.45	4,112.70	4,112.70	do	do	John Gibb.
2,174.90 marks		2,403.40	2,174.90	2,174.90	do	do	John C. Richards.
9,337.12 R.		11,015.99	9,337.12	9,337.12	do	do	Eugene Dutihl.
30,205.41 R.		34,726.74	30,205.40	30,205.40	do	do	Do.
996.00 R.		1,173.94	996.00	996.00	do	do	Do.
15,008.56 R.		17,717.42	15,008.56	15,008.56	do	do	Do.
13,704.30 R.		16,165.58	13,704.30	13,704.30	do	do	Do.
8,416.50 francs		9,005.28	8,693.35	8,693.35	do	do	C. Lambert.
1,176.00 marks	5.88	1,293.60	1,181.88	1,181.88	do	do	F. Grube.
1,764.00 marks	8.82	1,940.40	1,772.82	1,772.82	do	do	Do.
1,676.75 marks	61.55	1,927.45	1,800.79	1,800.79	do	do	John G. Witte.
3,438.80 marks	83.40	3,910.10	3,626.06	3,626.06	do	do	Do.
156.80 francs		193.14	156.80	156.80	do	do	R. B. Baker.
3,330.90 francs		3,999.40	3,999.40	3,999.40	do	do	John Gibb.
1,296.85 francs		1,496.13	1,296.85	1,296.85	do	do	J. C. McCreery
8,678.35 francs	953.44	11,207.80	11,207.79	11,207.79	do	do	John Gibb.
5,644.80 marks	50.00	6,209.28	5,694.80	5,694.80	do	do	F. Grube.
5,012.60 marks	40.00	5,513.84	5,052.60	5,052.60	do	do	Do.
456.00 marks		502.80	480.00	480.00	do	do	Do.
1,423.86 florins	45.00	1,591.35	1,486.86	1,486.86	do	do	Chas. J. Ahronfeldt.
1,164.24 marks	5.94	1,280.66	1,170.18	1,170.18	do	do	Do.
1,005.00 florins		1,370.00	1,370.00	1,370.00	do	do	Leo Rosenstine.
6,360.45 francs		6,737.88	6,737.90	6,737.90	do	do	E. J. Denning.
3,179.35 francs		3,444.30	3,311.85	3,311.85	do	do	Do.
4,366.65 francs	276.50	5,035.15	4,757.80	4,757.80	do	do	Do.
2,551.90 marks	142.60	2,890.86	2,694.50	2,694.50	do	do	F. Grube.

INCLUDING WHITE AND DECORATED EARTHENWARE.

294.00 florins		370.44	319.73	319.73	None	G. V. Bower	Chas. J. Ahronfeldt.
528.25 florins		635.46	528.25	528.25	do	do	F. Grub
45.63 florins		56.27	45.63	45.63	do	do	Chas. J. Ahronfeldt.
224.00 florins		336.00	224.00	224.00	do	do	M. H. Hagerty.
£46 12s. 2d		£51 15s. 10d.	£46 12s. 2d.	£46 12s. 2d.	do	do	Thos. H. Taylor.
5,011.26 florins	499.25	5,566.63	5,510.56	5,510.56	do	do	B. B. Schneider.
1,813.05 florins		1,975.45	1,813.05	1,813.05	do	do	F. Grube.
2,707.20 florins		2,928.48	2,720.95	2,720.95	do	do	Do.
£41 19s. 4d		£48 14s. 8d.	£41 19s. 4d.	£41 19s. 4d.	do	do	W. B. Maddock.
2,120.87 marks		2,256.25	2,120.87	2,120.87	do	do	Chas. J. Ahronfeldt.
1,305.77 florins		1,356.19	1,305.77	1,305.77	do	do	Do.
2,045.11 marks		2,247.67	2,112.99	2,112.99	do	do	Do.
2,629.70 marks		2,993.33	2,851.44	2,851.44	do	do	F. Grube.
£33 15s. 3d		£35 2s. 4d.	£33 15s. 3d.	£33 15s. 3d.	do	do	Gilman Collamon.
6,954.40 marks	147.84	7,793.60	7,102.24	7,102.24	do	do	Chas. J. Ahronfeldt.
6,162.25 marks	54.00	6,652.25	6,216.25	6,216.25	do	do	Do.
1,422.00 marks		1,552.32	1,423.92	1,423.92	do	do	Do.
2,352.00 marks	12.00	2,591.90	2,364.00	2,364.00	do	do	F. Grube.
1,176.00 marks	10.00	1,295.95	1,186.00	1,186.00	do	do	Do.
1,881.30 florins		1,922.48	1,881.30	1,881.30	do	do	Do.
1,819.50 marks		1,891.57	1,819.50	1,819.50	do	do	Do.
776.88 florins		830.18	776.88	776.88	do	do	Do.
5,844.47 marks	225.00	6,450.63	6,069.47	6,069.47	do	do	Chas. J. Ahronfeldt.
986.86 marks		1,071.85	1,005.90	1,005.90	do	do	F. Grube.
971.70 florins		1,004.76	971.70	971.70	do	do	Do.
2,328.17 florins		2,530.91	2,489.14	2,489.14	do	do	Do.

* The monetary units employed in this column are the same as in the column "Invoice value."

Schedule of invoices reappraised from

Entry number.	Invoice number.	Date of entry.	Vessel.	Name of importers.	Description of merchandise.
		1885.			
1376482 1347975	16658	Oct. 28	Christal	Geo. Borgfeldt & Co	Marbles as toys
152772	16227	Nov. 30	Hedwig	C. F. A. Hinrichs	Colored glassware
152771	15808	Nov. 30	do	do	do
151873	15202	Nov. 28	do	A. de Riesthal & Co	do
149495	12144	Nov. 23	Carl	do	do
151693	14615	Nov. 28	Bohemia	do	do
149191	11110	Nov. 21	Carl	Palme & Co	do
149191	11109	Nov. 21	do	do	do
149191	11111	Nov. 21	do	do	Cut and colored glassware

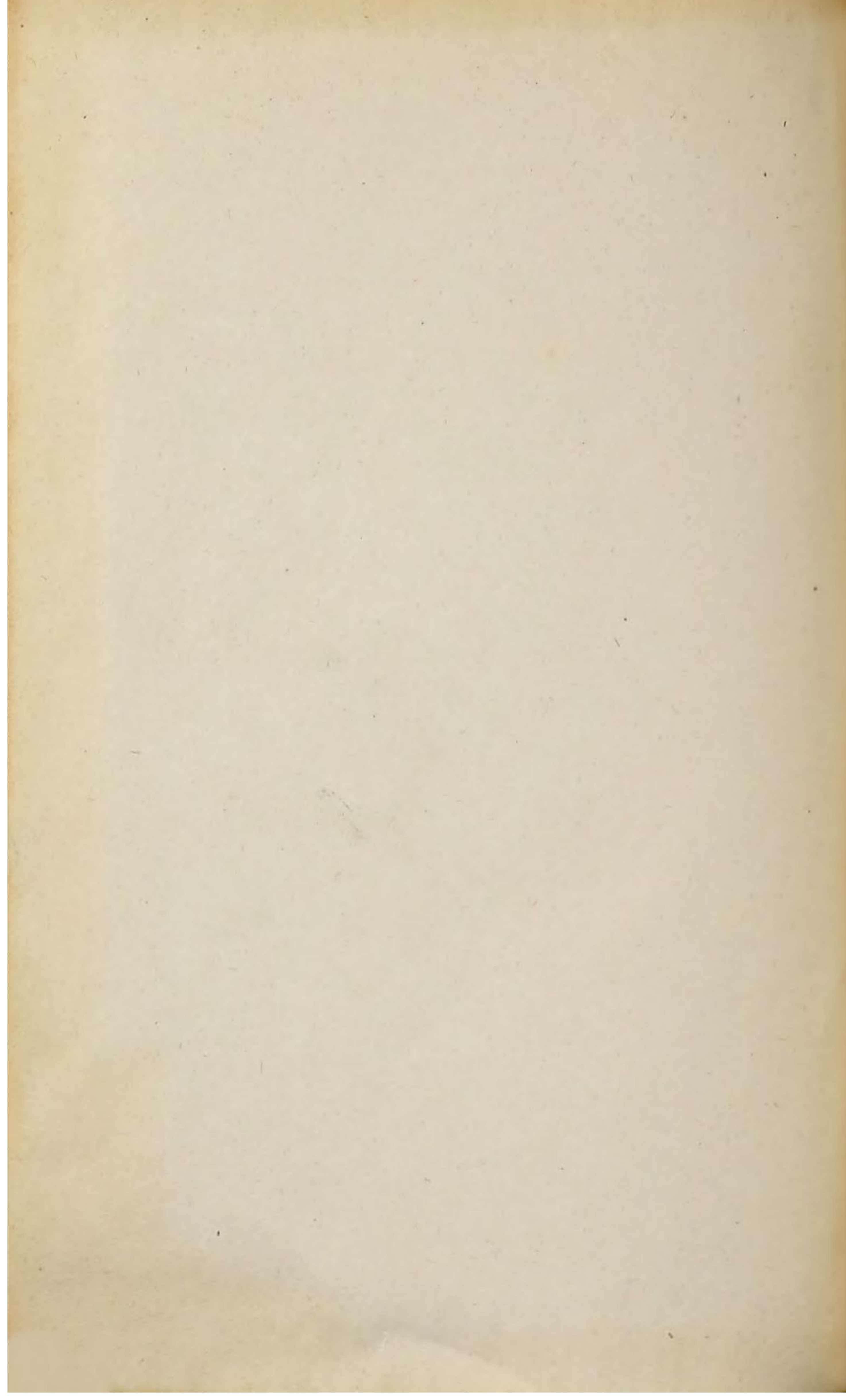
July 1 to December 31, 1885—Continued.

Invoice value.	Additional on entry.*	Value on appraise- ment.*	Reappraisement by general appraiser.*	Reappraisement by merchant appraisers.*	Decision by collect- or.*	General ap- praiser.	Merchant appraiser
2,174.90 marks..	.....	2,403.40	2,174.90	2,174.90	None	G. V. Bower ..	John C. Richards.
1,176.00 marks..	5.88	1,293.60	1,181.88	1,181.88	...do	...do	F. Grube.
1,764.00 marks..	8.82	1,940.40	1,772.82	1,772.82	...do	...do	Do.
5,644.80 marks..	50.00	6,209.28	5,694.80	5,694.80	...do	...do	Do.
5,012.60 marks..	40.00	5,513.84	5,052.60	5,052.60	...do	...do	Do.
456.00 marks..	.....	502.80	480.00	480.00	...do	...do	Do.
1,423.86 florins..	45.00	1,591.35	1,486.86	1,486.86	...do	...do	Chas. J. Ahronfeldt.
1,164.24 marks..	5.94	1,280.66	1,170.18	1,170.18	...do	...do	Do.
2,551.90 marks..	142.60	2,890.86	2,694.50	2,694.50	...do	...do	F. Grube.

* The monetary units employed in this column are the same as in the column "Invoice value."

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Senate documents

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